

Introduction

This directory lists individuals who are actively involved or interested in promoting better identification and integration of environmental costs into managerial accounting and capital budgeting practices. Managerial accounting, which includes capital budgeting, is the process of collecting, preparing and analyzing information principally for businesses' internal decision-making. This information is used for directing management attention, informing decisions, evaluating performance and determining compensation. EPA has developed this directory to facilitate improved accounting and capital budgeting practices. The Agency believes that improved accounting practices will lead businesses to see more clearly the benefits of pollution prevention.

If available to EPA at the time of printing, addresses, phone numbers, fax numbers, and Internet numbers are provided for each member of the network, along with a brief description of the individual's experience and capabilities in many cases. Individuals who identified themselves as "active" in this area are designated with an asterisk -- those without an asterisk characterized themselves as "interested" rather than active. Members are listed alphabetically by the sector or sectors they are involved in -- from academic curriculum development to trade associations. A complete list of sectors is found in the table of contents. In 95 percent of situations, information included in the directory is as provided by members. In a small number of cases, information may have been edited slightly from what was provided due to illegibility of forms or to conform to space limitations.

Possible Uses for this Directory

- Identifying members in a particular sector;
- Developing a mailing list;
- Networking;
- As a resource to determine who is active in various countries and organizations; and
- As a phone directory (flip to the indices in the back of the book and look up the names of members in an organization, then look up the member and flip to a page on which the member is listed).

Would you like to be listed in this document, or change the way you are listed? If so, fill in the Network Membership Form in the back of this document and send it in, or contact the Pollution Prevention Information Clearinghouse (see below) to ask for a membership form.

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DIRECTORY OF EPA'S ENVIRONMENTAL ACCOUNTING PROJECT NETWORK FOR MANAGERIAL ACCOUNTING & CAPITAL BUDGETING

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Experience & Capabilities

I teach Pollution Prevention Economics, have graduate students involved in "economic" research, my thesis dealt with long term liability estimates of environmental costs, and I'm writing a book for McGraw Hill with working title, "The Business of Pollution Prevention."

Depending upon the user, we are continually looking for research topics for our graduate students.

I teach total cost accounting methods to engineering students and in pollution prevention short courses.

Has a technically-oriented curriculum with a focus on operation and maintenance. Technical exchange with the petrochemical industry and NASA. Roughly a third of the course material deals with PP concepts, the remainder with management and crisis handling. Presently offer 6 UG and 8 Gr. courses related to PP.

I am working with business organizations and companies in developing and sharing information on pollution prevention and resource recovery and their effects of costs, benefits and employment, for both private and public. With colleague, Regina Armstrong and others, we are developing regional environmental accounts which will both feed into and draw from corporate and public accounts.

RPA works with an extensive network of public policy governments, and business organizations in the 31 counties of the New Jersey, Connecticut and New York metropolitan region. Both develop and disseminating information regarding urban planning issues such as transportation, solid waste, land use and watersheds. We can help link the work industrial organizations are doing into shared research, public information, conferences, and policy analysis based on innovations in environmental cost accounting and capital budgeting.

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Experience & Capabilities

I have been developing P2 design problems for undergraduate engineers at UCLA.

The tools we can most effectively provide are process development/modification avoidance/substitution of raw materials. Life cycle analysis and cost analysis of designing new or retrofitting old manufacturing units to include P2.

I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance.

Oakland University - teach pollution prevention.
Stock Environment - perform pollution prevention assessments and facilitate process.

National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices.

We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.

With a research partner (Professor Peter James of Ashridge Management College) I am researching into environment-related performance measurements, and management accounting and the environment.

The results of our conceptual and empirical research.

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Experience & Capabilities

I teach "Environmental Management for Business" at the Kenan-Flagkl Business School at University of North Carolina at Chapel Hill. A portion of the course deals with environmental accounting.

Class notes and teach materials.

WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

I consult on environmental cost accounting.

Environmental cost accounting services.

Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships.

A curriculum module on Environmental Accounting.

Supply information to trainers and technical assistance providers.

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Experience & Capabilities

I teach environmental auditing and measurement systems for our MBA Course: "Issues in Environmental Management." Our strategic management faculty group have established the Tennessee Institute for Management and the Environment (TIME). TIME provides MBA education in environmental management training for environmental specialists, and conducts research on environmental issues related to strategic management.

1) Current Activities: Integrate environmental accounting methods into MBA curriculum; 2) Goals: Enhance business student capabilities for internally accounting for and measuring the impact of environmental performance standards; 3) TIME/University of Tennessee; and 4) 1994-5.

Teach undergraduate and graduate courses on "benign chemistry" — the development of environmentally-conscious chemicals to replace pre-existing toxic chemicals.

Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses.

I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for undergraduate and MBA electives. Executive education courses on Green Design and Environmental Management.

Director of CMU's Environmental Institute. Developing CMU's "environment across the curriculum" program aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses.

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I am studying how businesses are using life cycle analysis and related frameworks such as full cost accounting.

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Active in the inclusion of social and environmental measurements in management decisions for over 20 years. Includes the cost accounting and capital budgeting decisions, the performance evaluation decisions and the external reporting decisions. Present project -- Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts.

Environmental measurement and management accounting

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I have previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting. I also track the work of others, particularly the actual reporting efforts by large corporations. These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title).

Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats. I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others.

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(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.

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Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials; the challenge is developing a market for these goods through incentives.

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Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal.

Course outlines. Executive education programs.

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I design curriculum on environmental issues for our MBA business research class. Active in conducting research on external and internal environmental cost accounting and reporting.

Basics of Management (cost accounting); Economics Analysis; Introduction to Risk Analysis; and Curriculum Development, Executive Education.

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Experience & Capabilities

I teach a seminar in environmental accounting which includes an examination of how environmental considerations affect product costs and how environmental considerations should be factored in to capital budgeting decisions.

Curriculum development for MBA program at Columbia Business School.

NPV analysis teaching. Activity based costing techniques.

I teach capital budgeting in the University of Washington Environmental Management Program for MBA students. I am co-editor of a forthcoming textbook on environmental management for business students which will include sections on accounting and financial applications.

The faculty for the Environmental Management Program have implemented a three-quarter sequenced course on environmental management for business students. I can share materials on the economics and finance components of the curriculum.

Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships.

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Experience & Capabilities

I am working with industry representatives through the Wharton Forum on environmental strategy to develop performance metrics for EH&S performance.

Research and education are the basic products of my organization.

The Wharton Center for Risk Management and Decision Processes, which I co-Direct has a full research agenda on the following initiatives:

1. Benchmarking performance metrics in the environmental area.
2. Industry - Insurance cooperation to define useful risk management practices and services.

Risk assessment and decision making and many other resource stewardship services. I am editing a book on the subject; I also teach the recently published: Environmental Strategies Handbook (McGraw Hill, 1993).

I am working on cost accounting materials for educational institutions. These materials will incorporate environmental issues.

Educational material/references on cost accounting and environmental issues.

Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy.

Course outlines, executive education programs, guest speakers, computer software.

Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience -- business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.

MEB is an independent non-profit organization that provides academic support in corporate stewardship of the environment. MEB has worked with over 100 universities and corporations, undertaking several environmental management education initiatives such as (i) publication of course development modules and a resource guide of abstracted materials, (ii) curriculum development assistance for faculty members building new courses and (iii) production of new case study materials on environment.

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Are incorporating PP thinking in management courses which is a move away from the pollution control thinking that influences business decision making. Utilize case studies with a cost/benefit analysis of Pollution Prevention. Have published a book (Fall 1991) on environmental issues that will be used in management curricula.

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I work with accounting faculty here at the University of Michigan to develop appropriate educational materials on capital budgeting and proper environmental cost allocation.

We will eventually be able to provide educational materials geared towards undergrads and grad-level students. Can currently offer a resource list of available materials on the subject.

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Teach project courses for undergraduates. Recent courses have focused on green automobile design, component labeling for recycling/reuse, design for waste avoidance.

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This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance

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Experience & Capabilities

We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens.

We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.

I develop curriculum materials for training regulatory staff and business operations personnel in pollution prevention project financial assessment. I conduct training in P2 accounting and capital budget methods.

I can provide training in the field of pollution prevention capital budgeting.

I teach courses in business and society, and in business and the natural environment. As such, I try to educate students about how the functional areas of business such as accounting can contribute to improvements in corporate environmental management.

Educational programs, industry executive education. At the present time no accounting faculty at Penn State have a particular interest in accounting/capital budgeting and the environment, however.

I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry); (b) Environmental Accounting (framework, overview, categorization, etc.); (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing, eco-controlling, etc.

University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes).

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Experience & Capabilities

The center promotes waste reduction education and research within the university by encouraging joint research proposals with non-center members. The center is active in public information dissemination and education and routinely works with area businesses to reduce waste. Have developed short courses on solid waste reduction and am presently expanding efforts to include PP concepts into existing coursework.

I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention.

We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.

Developing environmental cost accounting for chemical manufacturers and petroleum refiners on Principal Investigator of National Science Foundation study.

Information exchange. Access to interested companies in Houston area.

I teach and conduct research in the area of environmental accounting. I teach in the core course for the University of Washington's Environmental Management Program and offer an MBA elective in environmental accounting.

I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example: Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp. 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment: Think Globally, Act Locally."

I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs; and can provide a perspective on disclosure issues through my national and international involvement in this area.

I research how companies make environmental cost accounting decisions. I teach a course in environmental accounting.

I can provide advice, teaching, and copies of research papers.

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Experience & Capabilities

I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development."

I am interested in sharing information. I am particularly interested in getting case-materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.

I teach engineering economy to most sophomores in our College of Engineering, and I use a "green design/engineering" theme to make the principles appealing and understandable to the students. Environmental cost accounting is a key ingredient of my lectures that deal with environmentally-conscious design.

I use multiattribute decision analysis in the classroom as well as in companies we provide services to. It has proven to be a highly effective way of simultaneously grappling with design considerations (including environmental factors) that cannot be readily reduced to dollars and cents.

Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.

I teach environmental science as well as preparing proposals, budgets, etc.

OSHA 40 hour training program onsite training in RR tank car and tank truck emergency response. Our courses can be provided in a bilingual (Spanish and English) format.

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I am conducting research that deals with Environmental Management Systems and the role accountants should play in their development and implementation.

Assistance with environmental accounting problems.

PARTICIPANTS INVOLVED IN ACADEMIC RESEARCH

Participant & Contact Information

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Experience & Capabilities

I teach Pollution Prevention Economics, have graduate students involved in "economic" research, my thesis dealt with long term liability estimates of environmental costs, and I'm writing a book for McGraw Hill with working title, "The Business of Pollution Prevention."

Depending upon the user, we are continually looking for research topics for our graduate students.

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I teach total cost accounting methods to engineering students and in pollution prevention short courses.

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I have been developing P2 design problems for undergraduate engineers at UCLA.

The tools we can most effectively provide are process development/modification avoidance/substitution of raw materials. Life cycle analysis and cost analysis of designing new or retrofitting old manufacturing units to include P2.

Participant & Contact Information

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Experience & Capabilities

I am currently developing a pollution prevention program for the SC SBDC. I am currently working with companies on environmental cost and waste (hazardous and nonhazardous) reduction.

The SC SBDC provides various services to businesses throughout SC. Business consulting, technical assistance, seminars. Areas of expertise are financial and accounting, business loans, environmental counseling, government procurement, energy management, computerization, marketing, advertising, etc.

National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices.

We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.

With a research partner (Professor Peter James of Ashridge Management College) I am researching into environment-related performance measurements, and management accounting and the environment.

The results of our conceptual and empirical research.

Cost analysis of total systems

Participant & Contact Information Experience & Capabilities

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I teach a course "Green Strategies in the Korean Business." I am also developing a new management accounting methods for the electronics industry.

Our department is providing the environmental auditing services and the environmental consultancies to the Korean firms.

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Research on pollution prevention and the organizational factors that influence them.

We are conducting research to explore ways in which internal factors (i.e., cost accounting, role of senior managers, relationship of regulatory managers to production, etc.) influence development of PP programs.

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Supply information to trainers and technical assistance providers.

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Experience & Capabilities

Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses.

I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for undergraduate and MBA electives. Executive education courses on Green Design and Environmental Management.

I am researching and developing a set of integrative economic models that incorporate environmental issues into the organizational decision framework, with a specific emphasis on the manufacturing function.

Applicability of cost-benefit analysis in ECM, information sharing, applicability of total cost assessment for ECM, and copies of our project proposal.

I am looking for a site to conduct some environmental costing work.

Research, Training, Education to Professionals

I am studying how businesses are using life cycle analysis and related frameworks such as full cost accounting.

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Experience & Capabilities

Developing benefit-risk analysis methods for pollution prevention evaluation.
Author of chapters of American Society of Civil Engineers forthcoming monograph on P2 covering Risk Analysis and Economic Analysis.

I am interested in cooperative research and publication. UM also has the only full scale electron accelerator being operated for destruction (detoxification) of toxic organics in water and waste.

Active in the inclusion of social and environmental measurements in management decisions for over 20 years. Includes the cost accounting and capital budgeting decisions, the performance evaluation decisions and the external reporting decisions. Present project -- Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts.

Environmental measurement and management accounting

I have previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting. I also track the work of others, particularly the actual reporting efforts by large corporations. These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title).

Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats. I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others.

Integrating economics with compliance services.

Economics, cost allocation, "compliance plus" services.

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Experience & Capabilities

Currently involved in both NSF funded research and World Resources Institute consulting which focus on characterizing the state of the art environmental cost accounting in the chemical and petroleum refining industries. This work feeds into the analysis of the effect of environmental cost accounting on technology decisions. Ongoing research in the development and application of a decision support tool to encourage pollution prevention during conceptual process design within the chemical and petroleum refining industries. Stress environmental and capital budgeting applications within a graduate level course on Building Knowledge-Based Systems. Projects have included a Knowledge-Based Ranking System to Prioritize Minimization of SARA Title III Hazardous Waste Streams and a Process Design Engineering-Hour Estimation System for Cost Estimation and Capital Budgeting.

I can serve as a resource for clarifying how knowledge-based, operations research and traditional decision support methods and tools can facilitate and enrich the use of environmental cost information in technology decision making for environmentally conscious design and manufacturing.

Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal.

Course outlines. Executive education programs.

I teach economic accounting in several courses and use interindustry analyses in some research efforts.

Input-output models and accounts cost/benefit analysis.

I design curriculum on environmental issues for our MBA business research class. Active in conducting research on external and internal environmental cost accounting and reporting.

Basics of Management (cost accounting); Economics Analysis; Introduction to Risk Analysis; and Curriculum Development, Executive Education.

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Experience & Capabilities

I teach a seminar in environmental accounting which includes an examination of how environmental considerations affect product costs and how environmental considerations should be factored in to capital budgeting decisions.

I teach capital budgeting in the University of Washington Environmental Management Program for MBA students. I am co-editor of a forthcoming textbook on environmental management for business students which will include sections on accounting and financial applications.

The faculty for the Environmental Management Program have implemented a three-quarter sequenced course on environmental management for business students. I can share materials on the economics and finance components of the curriculum.

My background is in accounting. I've conducted extensive surveying on capital investment. Just completed a guide summarizing my research in the area of capital investment research. Interested in learning more about the accounting and capital budgeting process and where P2 fits into that process. Interested in what others are doing.

I am working with industry representatives through the Wharton Forum on environmental strategy to develop performance metrics for EH&S performance.

Research and education are the basic products of my organization.

The Wharton Center for Risk Management and Decision Processes, which I co-Direct has a full research agenda on the following initiatives:

1. Benchmarking performance metrics in the environmental area.
2. Industry - Insurance cooperation to define useful risk management practices and services.

Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy.

Course outlines, executive education programs, guest speakers, computer software.

Participant & Contact Information

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Experience & Capabilities

I have a grant from the National Science Foundation for a field study of environmental costing, risk assessment, and concurrent engineering for environmentally conscious manufacturing.

Field research skills, conceptual model of legacy costing, risk assessment using traditional probabilistic methods as well as fuzzy set theory, and cost/risk/benefit analysis.

I help direct research at Carnegie-Mellon on product design for the environment with emphasis on consumer durables such as computers, electronics and automotive. We are studying design, material flows, and regulatory issues related to design for recycle.

Research reports; Industrial affiliations; Students

I develop valuation methods for assigning monetary values to changes in environmental quality. I am an environmental and natural resource economist.

Identify data requirements for environmental valuation; Relate data to values through travel cost and contingent valuation models; and Identify the (many) statistical and theoretical limitations of values so attained.

Are incorporating PP thinking in management courses which is a move away from the pollution control thinking that influences business decision making. Utilize case studies with a cost/benefit analysis of Pollution Prevention. Have published a book (Fall 1991) on environmental issues that will be used in management curricula.

Participant & Contact Information

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Experience & Capabilities

Economic Research Program Industrial ecology strategy.

Environmental Industrial Plan fiscal and levies strategy.

We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens.

We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.

I teach courses in business and society, and in business and the natural environment. As such, I try to educate students about how the functional areas of business such as accounting can contribute to improvements in corporate environmental management.

Educational programs, industry executive education. At the present time no accounting faculty at Penn State have a particular interest in accounting/capital budgeting and the environment, however.

I have developed purchase versus lease spreadsheets to evaluate income and cash flows and to determine net present value of capital investments. For project management, I have developed budget cost accounting systems to track project costs and profits.

Environmental Intelligence is a market research firm in the environmental industry. I conduct market surveys from potential customers to evaluate customer buying patterns, competitive analysis, product/service distribution networks and market demand. The firm collects and analyzes "real-time" market data so that companies developing a new product or service can formulate a marketing strategy.

I am doing research on using full-internalized environmental costs to improve decision processes for low probability-high consequence event.

Decision Processes and Risk Management

Participant & Contact Information Experience & Capabilities

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I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others.

Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance.

Development of new costing methodology.

Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.

Schaltegger, Stefan, Ph.D. *

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I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry); (b) Environmental Accounting (framework, overview, categorization, etc.); (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing, eco-controlling, etc.

University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes).

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I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention.

We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.

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Internet:

Developing environmental cost accounting for chemical manufacturers and petroleum refiners on Principal Investigator of National Science Foundation study.

Information exchange. Access to interested companies in Houston area.

Soderstrom, Naomi *

Assistant Professor
University of Washington
Accounting Department DJ-10
Seattle, WA 98195
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U.WASHINGTON.EDU

I teach and conduct research in the area of environmental accounting. I teach in the core course for the University of Washington's Environmental Management Program and offer an MBA elective in environmental accounting.

Participant & Contact Information

Experience & Capabilities

Specht, Linda *

Associate Professor
Trinity University
Dept. of Business Administration
715 Stadium Drive
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I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example: Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp. 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment: Think Globally, Act Locally."

I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs; and can provide a perspective on disclosure issues through my national and international involvement in this area.

Stewart, Stephanie R. *

Consultant
1143 Garden Street, #2
Hoboken, NJ 07031
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Fax: (201) 792-7470
Internet:

I have conducted research on environmental performance measurement as practiced by multinational corporations.

Stinson, Christopher A. *

Assistant Professor
University of Texas
Department of Accounting (CBA
4M.202)
College of Business Administration
Austin, TX 78712-1172
Ph.: (512) 471-5318
Fax: (512) 471-3904
Internet:

I research how companies make environmental cost accounting decisions. I teach a course in environmental accounting.

I can provide advice, teaching, and copies of research papers.

Stone, Donald E. *

Associate Professor
University of Massachusetts at Amherst
School of Management
Accounting 351-SOM
Amherst, MA 01003-4915
Ph.: (413) 545-5645
Fax: (413) 545-3858
Internet:

I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development."

I am interested in sharing information. I am particularly interested in getting case-materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.

Tanner, Margaret M., CPA, Ph.D. *

Assistant Professor, Accounting
University of Northern Iowa
College of Business Administration
Cedar Falls, IA 50614-0127
Ph.: (319) 273-2957
Fax:
Internet: TANNER @ uni.edu

I am interested in conducting research, both applied and academic, involving the broad area of environmental accounting, including capital budgeting and cost accounting. I have the ability to help in the design and implementation of research into area of interest in environmental accounting. I can also help to document and inform interested groups about the efforts of others in these areas.

I am currently interested in the accountants' role in achieving company goals with respect to the environment. I would like to see the accounting profession more involved in helping to solve these difficult problems. One contribution I can make in this area is to document accounting efforts to measure and monitor environmental costs within an organization.

Tarr, Joel

History
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CMU, Schenley Park
Pittsburgh, PA 15206
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Courses center on critical issues in American Environmental History. Discussion of urban and industrial metabolism over time; how wastes were generated and then disposed of. Discuss technological and policy options, and the evolution of pollution control legislation.

Participant & Contact Information Experience & Capabilities

Thomas, Janet M.

Associate Professor of Economics
Bentley College
Adamian Graduate Center 171
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Thomsen, Torbin

Professor
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Todd, Rebecca *

Professor
New York University
Accounting, Room 424 Tisch Hall
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Ph.: (212) 998-0028
Fax: (212) 995-4004
Internet:

Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.

van Veldhuizen, Arian *

Erasmus University Rotterdam
Jaffa 58B; 3061 JK Rotterdam
NETHERLANDS
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Internet:

I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies.

Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention.

Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.

Van Berkel, Rene C.W.M. *

Head, Department of Product & Process Studies
University of Amsterdam
IVAM Environmental Research
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Internet:

As part of cleaner production (or PP) assessment training I use TCA principles to teach the economics of cleaner production.

Research, technical assistance and training for the implementation of process & product oriented pollution prevention practices in small and medium sized enterprises.

Participant & Contact Information Experience & Capabilities

Warner, Langdon

Associate Professor
University of South Carolina
Institute of Public Affairs
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Internet:

Watts, Daniel J. *

Executive Director
New Jersey Institute of Technology
Hazardous Substance Mgmt. Res. Center
323 Martin Luther King Drive
Newark, NJ 07102
Ph.: (201) 596-3465
Fax: (201) 802-1946
Internet:

I direct a research program focussed on technical and managerial tools necessary for identification and implementation of pollution prevention practices in industry.

Broad-based industrially relevant research program. A school of industrial management eager and enthusiastic about management research, teaching, and continuing education in this area.

Willits, Stephen D., Ph.D., CPA *

Associate Professor
Bucknell University
Department of Management
Lewisburg, PA 17837
Ph.: (717) 524-3166
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Internet:

I am conducting research that deals with Environmental Management Systems and the role accountants should play in their development and implementation.

Assistance with environmental accounting problems.

PARTICIPANTS INVOLVED IN ACADEMIC TECHNICAL ASSISTANCE

Participant & Contact Information

Experience & Capabilities

Barbieri, Carlo G. *

Director
Grupo Analisis Energetico
ADA Pellegrini 250
2000 Rosario, ARGENTINA
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Internet:

Begnoche, R.T. *

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Instructor
Oakland University
c/o Stock Environment Ltd.
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Ph.: (313) 924-0102
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Internet:

I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance.

Oakland University - teach pollution prevention.
Stock Environment - perform pollution prevention assessments and facilitate process.

Beloff, Beth *

Director, Institute for Corporate
Environmental Management
University of Houston - College of
Business (ICEM)
4800 Calhoun
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Ph.: (713) 743-4804
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Internet:

National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices.

We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.

Bhada, Ron

Director
New Mexico State University
Waste Management Education and
Research Consortium Department
(WERC)
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Ph.: (505) 646-6419
Fax: (505) 646-4149
Internet:

WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

Castro, Lincoln A. *

Compliance Advisor
California State University
Office of the Chancellor
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I prepare project justifications and manage environmental programs.

Participant & Contact Information

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Coursey, Don L. *

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Dick, Kevin *

Business Environment Manager, Small
Business Dev. Center
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College of Business
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Hartman, Roy

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Center for Waste Management
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Lawrence, Carol *

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Miller, Gary D., Ph.D. *

Assistant Director
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Internet:

Experience & Capabilities

Currently developing product disassembly guideline software to aid in product design for the environment. Co-teach undergraduate project courses which in recent years have included product pollution prevention projects.

Benefits/cost benefits accounting; measuring environmental values; and alternative bottom line analysis.

Academic insight, access to latest thinking from academic community.

Through our assistance program, we educate businesses about environmental accounting practices and encourage them to identify costs of material purchasing, handling, management/treatment/disposal, in order to better understand true costs and evaluation pollution prevention options. We serve as an information interface in the business community.

Information & Assistance -- Through information line, seminars, on-site assessments, publications. Through the other SBDC programs, nationally, centers provide assistance with financing, accounting, and pricing for small businesses.

In waste minimization assessments, I estimate costs and benefits of waste minimization options and estimate a payback.

Potential waste minimization options for plants on SIC 20-39 and cost estimations (preliminary estimations).

Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials; the challenge is developing a market for these goods through incentives.

I have a grant from the National Science Foundation for a field study of environmental costing, risk assessment, and concurrent engineering for environmentally conscious manufacturing.

Field research skills, conceptual model of legacy costing, risk assessment using traditional probabilistic methods as well as fuzzy set theory, and cost/risk/benefit analysis.

I conduct economic evaluations of pollution prevention technologies, train industry in full cost accounting and do some teaching of graduate students.

We provide on-site assessments; training for industry, other government agencies and students; conduct applied research and development; undertake policy studies and make legislative recommendations; and provide general pollution prevention information.

Participant & Contact Information

Ostheim, Steve

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Ottinger, Richard L. *

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Legal Studies
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Pferdehirt, Wayne

University of Wisconsin - Extension
Solid and Hazardous Waste Education
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Sawhney, Rupy *

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Townsend, John S. *

Director, EST
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Experience & Capabilities

This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance

We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens.

We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.

Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience -- business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.

I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others.

Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance.

Development of new costing methodology.

Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.

I teach environmental science as well as preparing proposals, budgets, etc.

OSHA 40 hour training program onsite training in RR tank car and tank truck emergency response. Our courses can be provided in a bilingual (Spanish and English) format.

Participant & Contact Information

Van Berkel, Rene C.W.M. *

Head, Department of Product & Process
Studies
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Zetlen, Bryan

President
Seattle Scientific Corporation
2606 NW 91st Street
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Internet:

Experience & Capabilities

As part of cleaner production (or PP) assessment training I use TCA principles to teach the economics of cleaner production.

Research, technical assistance and training for the implementation of process & product oriented pollution prevention practices in small and medium sized enterprises.

Has organized a waste management seminar using local business and government professionals as speakers. Uses a role-playing format to illustrate real world issues. Teaches students about business protocol and how it may be used effectively to implement PP.

PARTICIPANTS INVOLVED AS CONSULTANTS

Participant & Contact Information

Experience & Capabilities

Abrahams, Martin, CPA *

Partner
Coopers & Lybrand
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Ph.: (212) 536-2868
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Adams, Alex *

Project Engineer
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Internet:

Ali, S. Nasir *

Consultant
Arthur D. Little, Inc.
1755 Jefferson Davis Highway
Crystal Square 5, Suite 1007
Arlington, VA 22202
Ph.: (703) 769-1498
Fax: (703) 558-0075
Internet:

I am developing management tools (including cost accounting and capital budgeting) that will help companies quantify environmental issues and use that information for making better business and environmental decisions.

We provide strategic and management consulting services in the area of the environment, including risk management, auditing, compliance systems, environmental business opportunities, life cycle analyses and much more.

Anderson, Michael D. *

Senior Consultant
Deloitte & Touche
50 Fremont Street
Suite 3100
San Francisco, CA 94105-2230
Ph.: (415) 247-4000
Fax: (415) 247-4717
Internet:

Baggaley, Bruce *

Baggaley Consulting
12 Salt Box Lane
Darien, CT 06820
Ph.: (203) 656-3527
Fax: (203) 656-3527
Internet:

I work with businesses on developing, among other things, activity based management systems.

Consulting services.

Bailey, Paul E. *

Senior Vice President
ICF Incorporated
9300 Lee Highway
Fairfax, VA 22031-1207
Ph.: (703) 934-3225
Fax: (703) 934-9740
Internet:

My professional interests and consulting practice relate to the following: environmental accounting, monetization of environmental liabilities (both tort and statutory/regulatory) using quantitative probabilistic methods (e.g., BIPDAM, the ICF Bodily Injury, Property Damage, & Environmental Impairment Assessment Model); calculating the financial benefits of pollution prevention; life cycle costing including quantitative estimation of the costs of environmental compliance, decontamination and decommissioning (closure), remediation, and long term care; and valuation of environmental resources (e.g., ground water). Expertise in environmental insurance and financial responsibility. As of February, 1995, working on EPA's Full Cost Accounting Handbook.

Participant & Contact Information

Barnes, Phil *

Technical Consultant
University of South Carolina
Small Business Development Center
College of Business
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Beardsley, Daryl L. *

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Beetle, George *

George Beetle Co.
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Begnoche, R.T. *

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Bermawi, A. Hidajat

President Director
PT. Nakarya Sembada
Consultants/Management & Engineering
Consultants
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Bisio, Attilio *

Principal
ATRO Associates
P.O. Box 1367
Mountain Side, NJ 07092
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Fax: (908) 889-7318
Internet:

Experience & Capabilities

I am currently developing a pollution prevention program for the SC SBDC. I am currently working with companies on environmental cost and waste (hazardous and nonhazardous) reduction.

The SC SBDC provides various services to businesses throughout SC. Business consulting, technical assistance, seminars. Areas of expertise are financial and accounting, business loans, environmental counseling, government procurement, energy management, computerization, marketing, advertising, etc.

Payback period analyses of pollution prevention projects for industrial facilities (i.e., assessing costs and benefits to a firm making efforts and investments towards pollution prevention) (for over 10 facilities and over 20 projects).

Development of source reduction and recycling strategies for industry. Technical feasibility assessments of P2 projects. Financial feasibility assessments of P2 projects (e.g., payback period analyses).

I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance.

Oakland University - teach pollution prevention.
Stock Environment - perform pollution prevention assessments and facilitate process.

Developing jointly with Polymer Processing Institute Pilot Technology/Software that incorporates environmental management of plastic concepts into material selection/product design decisions including uncertain ambiguous capital requirements.

Analytical tools and services to establish using option techniques capital exposure from environmental requirements that are uncertain/ambiguous.

Participant & Contact Information

Boczek, Irene *

Manager of FAS
Coopers & Lybrand
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Boden, Steven M. *

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Bordacs-Irwin, Kristina *

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Bowers, Keith E. *

Project Manager
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Brayton, Gary *

National Director, Environmental
Services
Deloitte & Touche
50 Fremont Street
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Brown, Douglas M. *

Research Fellow
Logistics Management Institute
2000 Corporate Ridge
McLean, VA 22102
Ph.: (703) 917-7308
Fax: (703) 917-7511
Internet: DBROWN @ LMI.ORG

Experience & Capabilities

I consult on environmental cost accounting.

Environmental cost accounting services.

Assist clients in the development and improvement of environmental management systems; carry out special studies into environmental programs and projects.

Full range of accounting, auditing, management consulting and related services.

As a project manager I am preparing project justifications, cost estimates and track project costs.

Environmental biotechnology.

Perform decision analyses for capital investment projects involving significant uncertainty. Help quantify the impact of future environmental uncertainties (environmental events, remedial costs, etc.) using probabilistic modelling and Monte Carlo stimulation integrated with traditional capital investment analyses.

Decision analysis involving environmental uncertainty. Training in using decision analysis techniques. Assessing current value of environmental liabilities. Capital investment analyses. Facility rationalization analyses.

I prepare budgetary estimates and project reviews, and use the project database for performing capital requirements analyses for the Army's environmental program. This requires assessment of Army-wide capital budget needs based on future regulations, and we attempt to ensure that operating improvements are not charged off to environmental budgets.

We have a powerful database of projects across all media programs that can serve as a project cost/schedule baseline. We have many years of experience in capital allocation and budgeting. I am also the President of an environmental association which may serve as a useful network.

Participant & Contact Information Experience & Capabilities

Brown, Victor H., CPA

Professor of Accounting
George Mason University
Dept. of Accounting, Business Legal
Studies
4400 University Drive, MSN ICI,
Robinson B441
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Ph.: (703) 993-1763
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Burns, Susan *

Senior Project Manager
ERM - West, Inc.
1050 Warfield Avenue
Oakland, CA 94610
Ph.: (510) 839-8879
Fax: (510) 946-9968
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I develop and implement pollution prevention programs for business/industry.

Busfield, Warwick R. *

Manager of Pollution Prevention Services
Aquaterra Environmental Services Corp.
79 Fifth Avenue, 12th Floor
New York, NY 10003
Ph.: (212) 675-8200
Fax: (212) 242-0368
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Quantifying environmental liabilities (a) by industry, (b) by process, (c) over time.

Use the information to motivate the implementation of low priority P2 initiatives requiring capex.

Butner, Scott

Shapiro & Associates, Inc.
1201 3rd Avenue, Suite 1100
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Cass, Donald J. *

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Cass & Associates
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Contributing author to new AACE Marcel Dekker publication Hazardous Waste Cost Control, presenter of technical papers worldwide (Canada, Mexico, Europe, United Kingdom) on a variety of Environmental matters. Developed labor productivity factors for hazardous sites. Prepared Base Line cost estimates, baseline schedules, and capital cost budgets. Risk analysis for capital budgets and baseline schedules. Work Breakdown Systems approach to environmental projects dove tailed with accounting systems. Check lists for capital budgets. Value Engineering studies. Cost assessments for remediation and clean up of contaminated/ hazardous sites. Chair, Solid Waste AACE Environmental Committee. Computer literate. Developed unique application of Work Breakdown Systems (WBS) in conjunction with current/planned accounting approaches.

Assistance or preparation of the following: Assessment of labor productivity factors for hazardous waste sites, cost drivers for environmental projects, check list(s) for environmental projects' capital budgeting, baseline schedules, Work Breakdown System and accounting interfaces, Base Line capital cost estimates, schedules, and risk analysis for capital budgets, Work Breakdown Systems with accounting interfaces. Value Engineering studies, cost assessments for remediation and clean up of contaminated/ hazardous sites. Computer accounting systems.

Participant & Contact Information

Collopy, Peter

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Applied Health Physics
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Constable, Richard A.

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Crognale, Gabriel G., P.E.*

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Curtiss, Don

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Czarnecki, Chuck*

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Datta, Eric K.

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Experience & Capabilities

I provide instruction for environmental sciences courses and want to include economic issues as part of the curriculum.

I have practical experience in the conduct and cost at operations associated with the implementation of environmental policies and regulations.

My area of expertise in environmental cost accounting focuses on dollar costs associated with environmental risks and hazards in waste management applications. Prepared a lecture series in which such items are presented in a matter-of-fact fashion geared toward the plant or corporate environmental manager.

Pro-bono or contractual basis to other members of the Network, dependent upon the level of assistance required.

Has developed software to support financial analysis of environmental investments. Software commercially available.

Participant & Contact Information Experience & Capabilities

Davis, Stacey

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DeLorey, Shawn A. *

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Developing new systems for Total Cost Assessment to be used by industry.

Environmental and energy consultancy; environmental and energy management and auditing.

Drobny, Neil L. *

Program Director
ERM Inc.
450 West Wilson Branch Road
Columbus, OH 43085
Ph.: (614) 433-7900
Fax: (614) 433-0886
Internet:

Consulting assignments.

Edward, David *

Project Manager
CTI Environmental
11001 Bluegrass Parkway, Suite 330
Louisville, KY 40299
Ph.: (502) 266-7655
Fax: (502) 266-7743
Internet:

I prepare cost estimates, alternative analyses, and socioeconomic impact studies for projects ranging from remediation of UST/hazardous sites to Environmental Site Audits. As project manager, I'm responsible for project implementation and follow-through to completion.

CTI can provide assistance in cost benefit studies for projects pertaining to wastewater and water treatment plants, landfills, highway development, etc. CTI also prepares cost assessments for site investigations and remedial cleanups at both UST and hazardous waste sites.

Eisenhauer, Jack L.

Assistant Vice President
Energetics, Inc.
7164 Gateway Drive
Columbia, MD 21046
Ph.: (410) 290-0370
Fax: (301) 621-3403
Internet:

We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.

Participant & Contact Information Experience & Capabilities

Espina, Delfa U. *

Infrastructure Planner
Waste & Environmental Management
Consulting Co.
5F Valderrama Building, 107 Esteban
Street
Legaspi Village, Makati
Metro Manila, PHILIPPINES
Ph.: 63-2-813-3303
Fax: 63-2-810-3792
Internet:

We do have financial persons and economists in our firm.

Evans, Laurence K.

President
Laurence Evans & Associates
168 Chadwick Court
Suite 201
N. Vancouver, BC, CANADA V7M 3L4
Ph.: (604) 987-0103
Fax: (604) 987-5663
Internet:

I am in the final stages of implementing the "Canadian Industry/University Network for Environmental Research" (CINER). When in operation, the above topics could be a topic of research by the network.

Offering services to government, industry and the research community in the areas of strategic planning, program creation/management and economic development. Although not limited to such areas, the company specializes in issues relating to technology, innovation and sustainable development.

Farfone, Frank J. *

Corporate Consultant to President's
Council on Sustaining Development
Dow Chemical U.S.A.
2030 Dow Center
Midland, MI 48674
Ph.: (517) 636-8201
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Internet:

Coordinated team that is formulating policy and evaluating environmental cost accounting.

Farrow, Scott *

Senior Economist
Dames & Moore
644 Linn Street, Suite 501
Cincinnati, OH 45206
Ph.: (513) 651-3440
Fax: (513) 651-3452
Internet:

Integrating economics with compliance services.

Economics, cost allocation, "compliance plus" services.

Fiksel, Joseph, Ph.D. *

Vice President
Decision Focus Incorporated
650 Castro Street
Mountain View, CA 94041-2055
Ph.: (415) 691-1950
Fax: (415) 960-3656
Internet:

Contract with EPRI and several major electric utilities to develop and implement life-cycle cost management methods and supporting software. These methods enable companies to evaluate capital expenditures, purchases and other decisions based on a full understanding of their life-cycle impacts, including downstream costs associated with waste management or other environmental issues. Design for Environment practice which is focused upon helping companies to achieve environmental excellence.

We provide management and technical consulting services to both private firms and government agencies in the area of environmental management. Our specialty is integration of economic and environmental concerns within a unified analytical framework to support strategic and operational decision-making. Much of our work involves the development and delivery of customized decision tools to support specific decision methods and practices.

Participant & Contact Information

Fillo, John P. *

Senior Program Manager
ENSR Consulting and Engineering
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Ph.: (412) 261-2910
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Internet:

Finnell, Janine *

Senior Energy/Environmental Analyst
Meridian Corporation
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Fax: (703) 998-0887
Internet:

Fischer, Guy *

Neighborhood Environmental Partnership
Coordinator
Bottineau Citizens in Action
Office of Waste Management
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Fax: NA
Internet:

Fisher, Nate

President
Foresight, Inc.
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Internet:

Forstchen, Fred *

Consultant
The Good Shepherd Group
Rural Route 1, Box 554C
Campbell Hall, NY 10916
Ph.: (914) 496-9032
Fax: NA
Internet:

Experience & Capabilities

Participate in performing waste minimization assessment for clients, which include cost estimating/accounting as part of decision making process. Also, I represent the Center for Waste Reduction Technologies (CWRT), an AIChE-affiliated organization; we have explored cost accounting as a key issue for justifying waste minimization.

ENSR is a full-service environmental engineering/consulting company, including services in the waste management/engineering areas and experience in performing technical/economic waste minimization assessments in many industrial sectors. CWRT is an organization that represents the chemical engineering profession in advancing waste reduction/pollution prevention. Its membership consists of petroleum and chemical companies, engineering/environmental consultants and research laboratories.

My recent research has examined the relationship between environmental quality and financial growth and performance of electric utilities. As part of this analysis, indicators were developed to account for various environmental activities that utilities were involved such as pollution prevention, participation in the EPA Green Lights program, demand-side management programs, and/or whether the utility has been selected as an investment opportunity by "green investors," to indicate their environmental ranking and to determine whether this had any beneficial or adverse impact on the overall financial performance of the utility. Also was the principal analyst in a research effort undertaken for an electric utility on social cost estimation techniques and their application to utility least cost planning and capacity bidding system. I am currently involved in a project to assist a New York State organization in designing a methodology for taking into account the environmental and other societal externalities associated with biomass versus fossil fuels, taking into account the complete fuel cycle.

We provide models and expertise on total fuel cycle analysis, environmental externalities, as well as total quality environmental management techniques.

Studying for future use methodology for environmental accounting.

Working with NJDEP to obtain facility wide permit (multimedia permit) to eliminate duplications issued by July 1995. Relate costs to single out exact costs.

Participant & Contact Information Experience & Capabilities

Francis, Lee A., P.E.

Chairman, Int. Engr. Comm., ACEC
James M. Montgomery Consulting
Engineers, Inc.
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Freitas, John E. *

SEM Manager
ERM - Southwest Inc.
16300 Katy Freeway, Suite 300
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Internet:

Assist clients to develop and implement activities based on cost accounting concepts and systems in manufacturing trades. Perform benchmarking and life cycle analysis studies for a variety of clients.

Benchmarking, life cycle analysis, management assessments, risk assessments, organizational studies.

Friend, Gil *

President
Gil Friend & Associates
2118 7th Street
Berkeley, CA 94710
Ph.: (510) 548-7904
Fax: (510) 849-2341
Internet:

We conduct comprehensive eco-audits, focusing on "beyond compliance" environmental management -- specifically resource efficiency and total quality. Developing eco-auditing software, and other environmental information management tools, some of which parallel or interact with traditional accounting functions. Special interest in identification and use of "key indicators" -- data and analysis that provide significant management and operational leverage.

Gale, Charles M.

Partner
Cameron, Madden, Pearlson, Nublin &
Sellars
One World Trade Center, 41600
Long Beach, CA 90831
Ph.: (310) 436-3888
Fax: (310) 437-1967
Internet:

Ganzi, John T. *

Principal
Environment Management Services
42 W. 89th Street
New York, NY 10024
Ph.: (212) 783-6926
Fax: (212) 783-4344
Internet:

Management/financial consultant to financial services industry in examining how to approach the valuation and credit aspects of environmental costs, tax implications, and depreciation issues.

GAPP and SEC issues as they pertain to CERCLA. Credit risk implications associated with environmental short and long term issues. Training staff in knowing what to look for in new business transactions.

Garnett, Myrvyn L. *

Chairman
Center for the Urban Environment
836 Cleveland Street
Brooklyn, NY 11208-4802
Ph.: (718) 649-1974
Fax: (718) 826-3463
Internet:

Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities.

Community education to minority neighborhoods.

Participant & Contact Information

Gauntlett, Suwanna

President
The Gauntlett Group
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Gerale, John J. *

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International Technology Corporation
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Internet:

Girton, Phil *

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Fax:
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Giuntini, Ron *

Vice President/Principal
CATTAN Services Group
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Gould, Laura J. Mixon

Vice President, Environmental Affairs
Salomon, Inc.
Environmental Affairs Department
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Grant, Albert A.

Consulting Engineer
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Green, Bill *

President
Ecolink
1481 Rock Mountain Boulevard
Stone Mountain, GA 30083
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Experience & Capabilities

We are currently developing environmental costing methodologies, including total cost accounting, life-cycle analysis, and decision support systems for a large manufacturing facilities and utilities.

The Gauntlett Group provides environmental management and engineering services to industry for instituting pollution prevention and performance improvement programs.

(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.

I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions.

Developed an Environmental Balance Sheet to account for a business impact on the planet.

Co-chair of Project Renewal, which deals with the integration of managerial accounting, operations and regulatory compliance. Project renewal is at a pilot implementation stage.

Managerial Cost Accounting transactional processing which is required for the effective integration or regulatory compliance into the day-to-day operational process.

Assist companies transitioning to environmentally preferred solvents to eliminate ozone depletes and HAPs. Often equipment (\$) is involved and requires justification.

Case studies on how full cost accounting either was (or wasn't) used in the above.

Participant & Contact Information

Experience & Capabilities

Greer, Barbara M.*

Consultant

C-16 Carver Place

Lawrenceville, NJ 08648

Ph.: (609) 896-3443

Fax: (609) 896-3443

Internet:

I am researching environmental cost accounting methods for a corporate client.

I would be willing to share the results of my research with others.

Hamner, Burton, MBA, MMA

Pollution Prevention Manager

Shapiro & Associates, Inc.

1201 3rd Avenue, Suite 1100

Seattle, WA 98104

Ph.: (206) 624-9190

Fax: (206) 624-1901

Internet:

Hansen, George *

Manager

Arthur Andersen & Company

711 Louisiana

Houston, TX 77401

Ph.: (713) 237-5011

Fax: (713) 237-2786

Internet:

Developing and implementing environmental activity-based-costing methodologies for client.

1) Software support; 2) systems support; and 3) project facilitation and performance, if required.

Hargis, Mark *

Partner, Environmental Services

Arthur Andersen & Company

33 West Monroe Street

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Ph.: (312) 507-8448

Fax: (312) 507-1034

Internet:

Hassrick, Locke

Consultant

Logistics Management Institute

6400 Goldsboro Road

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Ph.: (301) 320-7425

Fax: (301) 229-2373

Internet:

Hausknecht, Brian J.

Environmental Engineer

CH2M Hill

P.O. Box 15960

2510 Red Hill Avenue

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Fax: (714) 250-5508

Internet:

Participant & Contact Information Experience & Capabilities

Helbin, Thomas J. *

Vice President
RQAW
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Internet:

Henn, Carl *

Senior Vice President, Business
Development Financial Planning
Concord Energy Incorporated
75 Claremont Road
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Fax: (908) 766-7523
Internet:

Current life cycle cost models typically do not include environmental impact costs. I am in the process of organizing a project on life cycle accounting as a companion effort to SETAC's project on life cycle assessment. Ultimate goal: full life cycle costing to serve as a basis for full-cost pricing.

I am Co-Chair of the Society of Logistics Engineers (SOLE) Committee on Environmental Applications, a member of a committee for EH&S of the Institute for Electrical and Electronics Engineers (IEEE) and working closely with the Society of Toxicology and Chemistry (SETAC) on DFE/TQEM and Life Cycle Analysis. Am experienced in financial analysis, budgeting and accounting and have many excellent contacts in environmental economics and related areas.

Henry, Mark S. *

Professor
Clemson University
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Clemson, SC 29634-0355
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I teach economic accounting in several courses and use interindustry analyses in some research efforts.

Input-output models and accounts cost/benefit analysis.

Hillenbrand, Eric *

Principal
A.T. Kearney Inc.
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Holmes, Douglas B. *

President
Minergy Associates, Inc.
John Wilson Lane #4
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Internet:

My involvement is limited to advising clients of the value of using environmental cost and capital budgeting methods.

Horn, Debbie *

Environmental Engineer
IBM Corporation
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Internet:

Participant & Contact Information

Ilaria, James *

President, MBAs for Greener Business
Columbia Business School
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Jennings, Bruce, FCA *

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Jonardi, Robert J. *

Senior Manager
Price Waterhouse
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Jones, Henley *

Environmental Coordinator
Societe Generale de Surveillance
2025 I Street, N.W., Suite 1101
Washington, DC 20006
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Internet:

Jones, Rebekah

Librarian
Rizzo Associates
235 West Central Street
Natick, MA 01760
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Internet:

Jordan, Christine M. *

Research Assistant
Institute for Defense Analyses (IDA)
1801 N. Beauregard Street
Alexandria, VA 22311
Ph.: (703) 578-2716
Fax: (703) 845-2211
Internet: CJORDAN@IDA.ORG

Experience & Capabilities

Curriculum development for MBA program at Columbia Business School.

NPV analysis teaching. Activity based costing techniques.

I coordinate our environmental services practice in Toronto.

Develop methodologies and auditing for environmental cost accounting and capital budgeting systems. Also assist in financial accounting and reporting of environmental expenditures and liabilities.

Active in researching relationships between the fields of chemical engineering, environment, finance, and accounting; have undertaken extensive market studies in the greenhouse gas and water resource business sectors.

As the world's largest certification company, SGS has extensive experience in the areas of environmental monitoring, environmental management systems, risk assessment, and insurance/risk management, especially in Europe.

I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities.

My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.

Participant & Contact Information Experience & Capabilities

Kabjian, Mike

Environmental Perf. Improvement
Roy F. Weston, Inc.
1 Weston Way, Bldg. 91N
West Chester, PA 19380-1499
Ph.: (215) 430-3170
Fax: (215) 430-7455
Internet:

Kennedy, Mitchell L. *

Technical Specialist, Pollution Prevention
GZA GeoEnvironmental, Inc.
27 Naek Road
Vernon, CT 06066
Ph.: (203) 875-7655
Fax: (203) 872-2416
Internet:

I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices.

GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development.

We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.

King, Alfred M., CMA *

Senior Vice President
Valuation Research Corporation
3 Independent Way
Princeton, NJ 08540
Ph.: (609) 452-0900
Fax: (609) 452-7651
Internet:

I am on IMA's MAP committee, dealing with corporate accounting and reporting issues. We also as a firm value property, and the impact of environmental hazards on value.

Knowles, Faye

Research Analyst
SRI International, Worldwide
Environmental Practice
Environmental & Technology
Management Program
333 Ravenswood Avenue
Menlo Park, CA 94025
Ph.: (415) 859-3356
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Kolluru, Rao V., Ph.D.

Director-EHS (and Adjunct Professor)
CH2M Hill
99 Cherry Hill Road
Parsippany, NJ 07054
Ph.: (201) 316-9300
Fax: (201) 334-5847
Internet:

Risk assessment and decision making and many other resource stewardship services. I am editing a book on the subject; I also teach the recently published:
Environmental Strategies Handbook (McGraw Hill, 1993).

Participant & Contact Information Experience & Capabilities

Koshkashian, Vikran

Director, Federal Programs: Economics,
Planning & Science
CH2M Hill
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Krefting, Robert

Contracts Specialist
Environmental Science and Engineering
Inc.
P.O. Box 1703
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Ph.: (904) 333-7613
Fax: (904) 333-6625
Internet:

Am interested in accounting methods in order to advise decision makers.

Environmental consulting and engineering.

Larcombe, Fred

Director of Internal Audit & Taxation
Cambrex
377 Route 17, South
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Hasbrook Heights, NJ 07604
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Lent, Tony *

1629 Stuart Street
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Fax:
Internet:

Linne, Steven *

ABB Environmental Services, Inc.
110 Free Street
Portland, ME 04101
Ph.: (207) 775-5401
Fax: (207) 828-1260
Internet:

Consult with industry on pollution prevention implementation with strong emphasis on accurate and full-cost accounting for project justification and tracking.

We also analyze success/failures to improve implementation and cost tracking.

Lorton, Gregory A., P.E. *

Manager, Chemical and Environmental
Engineering Group
Ogden Environmental and Energy
Services Co., Inc.
5510 Morehouse Drive
San Diego, CA 92121
Ph.: (619) 458-9044
Fax: (619) 458-0943
Internet:

I identify and evaluate the feasibility of waste minimization/pollution prevention options. Feasibility evaluation includes technical and economic feasibility. Economic feasibility has covered payback period and discounted cash flow techniques (IRR and NPV) using capital budgeting. I also identify total costs of waste management to support pollution prevention and compliance.

Identify and evaluate waste minimization pollution prevention opportunities. Technical and economic analyses include capital and operating cost estimates; profitability criteria; and profitability analysis (payback period, internal rate of return, net present value). Determine total costs of hazardous waste management.

Participant & Contact Information Experience & Capabilities

Loving, Kathy D.
Senior Consultant
Arthur D. Little, Inc.
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Mahon, Pat
Arthur D. Little, Inc.
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May, Michelle *
Environmental Engineer
PRC Environmental Management, Inc.
1099 Eighteenth Street, Suite 1960
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Ph.: (303) 295-1101
Fax: (303) 295-2818
Internet:

McCarron, James M. *
Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
Ph.: (602) 966-9891
Fax: (602) 968-9469
Internet:

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of \$48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

McDougall, Barry D. *
Partner
Deloitte & Touche
1000 - 90 Sparks Street
Ottawa, Ontario, CANADA K1P 5T8
Ph.: (613) 236-2442
Fax: (613) 236-2195
Internet:

Assist clients in the development and improvement of environmental management systems; carry out special studies into environmental programs and projects.

Full range of accounting, auditing, management consulting and related services.

McManus, Timothy C. *
Senior Principal
Project Management Associates, Inc.
268 Summer Street
Boston, MA 02210
Ph.: (617) 695-0103
Fax: (617) 695-0122
Internet:

Project management, contracts development/administration, cost control, claims and disputes analysis, and resolution.

Participant & Contact Information

Miller, David A.

Associate
SocioTechnical Research Applications
1100 Wilson Boulevard, Suite 1700
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Ph.: (703) 243-9863, ext. 23
Fax: (703) 243-4975
Internet:

Miller, Lissa *

Engineer/Project Manager
ABB Environmental Services, Inc.
2120 Washington Boulevard, Suite 300
Arlington, VA 22204
Ph.: (703) 769-8163
Fax: (703) 769-8182
Internet:

Mitamura, David C. *

Project Manager
Law Companies Policy Center
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Morton, Robert R. *

Corporate Director, Environmental
Management Services
ATEC Associates, Inc.
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Müller, Kaspar *

Ellipson Ltd.
Leonhardsgraben 52
4051 Basle
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Ph.: 0041 61 261 93 20
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Internet:

Experience & Capabilities

For STRA I advise government agencies on policy issues including the development of programs to promote pollution prevention in small and medium-sized businesses.

I am also Secretary of American Society of Mechanical Engineers, Committee on Technical Economics. As part of the ASME committee, I work to encourage the cooperation of engineers and economists in determining environmental costs.

I am working on a pollution prevention project for the Navy. I have technical responsibility for formulating waste minimization recommendations which must include economic and technical analysis. The base does not have accounting mechanisms to track environmental costs nor do they (seem to) make rational capital budgeting decisions.

ABB can provide general auditing and compliance services to commercial and government clients (as well as remedial services).

Assisting the Global Environmental Management Initiative (GEMI) to develop an environmental cost primer.

Evaluate and assist clients (industry) in improving environmental accounting and budgeting practices as part of developing and improving clients environmental management program and systems.

Environmental management consulting services including: environmental and SEC disclosure compliance auditing, integration of environmental management into daily business practice, application of Total Quality Management Principles to environmental management, environmental policy development and strategic planning.

- Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency
- Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94.
- Different projects for clients (eco-management, eco-controlling, eco-reporting and so on).
- Large experience in accounting and reporting, financial markets combined with experience in eco-management.
- Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts.
- Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.).
- I'm in very close contact to Stefan Schallegho who gave me this form.

Participant & Contact Information

Nelson, Gretchen Marie *

Manager
Engineered Fire Systems, Inc.
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Norheim, Coleen M.

Manager
Research Triangle Institute
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Olha, Jennifer

Research Associate
Environmental Policy Center
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Palmer, Kevin J.M.

Chemist
Science Applications International
Corporation (SAIC)
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Peek, Dennis *

Staff Consultant
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Services Co., Inc.
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Perkins, Sam *

President
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Fax:
Internet:

Experience & Capabilities

Prepare project justifications and proposals for our firm. Work with client's Safety, Environmental and Chemical Engineers, Managers, Planners to develop justifications for projects they wish to implement.

Special Hazards, Fire Protection/Life Safety: Consultants, Engineers, Design, Installation, Distribution.

I am developing a model to account for the life cycle costs of waste generation at Sandia National Labs. Also, I am helping to develop the waste minimization program at Sandia. We are concerned that many waste minimization project proposals look economically unattractive due to current accounting practices.

Safety and risk analysis, hazops, waste minimization, environmental assessment (EA/EIS), remediation services, analytical testing, geographic information system, and production planning.

I develop curriculum materials for training regulatory staff and business operations personnel in pollution prevention project financial assessment. I conduct training in P2 accounting and capital budget methods.

I can provide training in the field of pollution prevention capital budgeting.

Participant & Contact Information Experience & Capabilities

Perry, John D. *

President
The PXR Group, Inc.
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Ph.: (203) 364-1158
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Internet:

Peter, James *

Professor
Ashridge Management Research Group
Ashridge Management College
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Internet:

Petracca, Dean *

Director, Environ. Services
Price Waterhouse
600 Grant Street
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Fax: (412) 391-0609
Internet:

Piasecki, Bruce *

President
AHC Group
1223 Peoples Avenue
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Ph.: (518) 276-6565
Fax: (518) 276-8661
Internet:

Poirson, James *

Project Director - Pollution Prevention
Seventh Generation
25 Lake Avenue
Elyria, OH 44035
Ph.: (216) 322-4187
Fax: (216) 322-1785
Internet:

I present pollution prevention techniques to small and mid-sized businesses so they can establish pollution prevention projects at their facility.

We believe economic health and environmental health are not mutually exclusive - pollution prevention is the method to combine those two seemingly disparate objectives.

Pojasek, Bob *

Vice President
GEI Consultants, Inc.
Environmental Programs
1021 Main Street
Winchester, MA 01890
Ph.: (617) 721-4097
Fax: (617) 721-4073
Internet:

GEI Consultants provides consulting and engineering services to industry for planning and implementing pollution prevention programs. We use activity-based costing to rank order pollution prevention opportunities.

I teach graduate level courses on Pollution Prevention (CE-194J) and Sustainable Development (CE-193J) at Tufts University (Medford, MA). I am past President of the American Institute for Pollution Prevention.

Participant & Contact Information Experience & Capabilities

Purcell, Arthur H.

Director
Environmental Management Services
1745 Selby Avenue, No. 11
Los Angeles, CA 90024
Ph.: (310) 475-1684
Fax: (310) 441-9170
Internet:

Putnam, David L. *

Principal
Environmental Quality Systems
352 Botsford Street
New Market, Ontario, CANADA
Ph.: (905) 853-0362
Fax: (905) 836-9488
Internet:

I provide consulting services involving pollution prevention, waste minimization, and environmental impact analysis. I train/teach others to use these methodologies.

Pollution Prevention Assessment, Waste Minimization Surveys, Environmental Impact Analysis, and Emission Inventory Development.

Reddy, P. Ramana *

Research Associate
Tata Energy Research Institute
India Habitat Centre, Lodi Road
New Delhi-110003, INDIA
Ph.: +91-11-469-9427
Fax: +91-11-462-1770
Internet:

I prepare incremental cost analysis of various clean coal technologies for abating CO₂ emissions.

Information dissemination through news letters, seminars, meeting, etc.

Reimers, Richard F. *

Owner/President
Environmental Intelligence
21046 Champlain
Lake Forest, CA 92630
Ph.: (714) 830-7158
Fax: (714) 855-0213
Internet:

I have developed purchase versus lease spreadsheets to evaluate income and cash flows and to determine net present value of capital investments. For project management, I have developed budget cost accounting systems to track project costs and profits.

Environmental Intelligence is a market research firm in the environmental industry. I conduct market surveys from potential customers to evaluate customer buying patterns, competitive analysis, product/service distribution networks and market demand. The firm collects and analyzes "real-time" market data so that companies developing a new product or service can formulate a marketing strategy.

Rej, Henry F. *

Consultant
Arthur D. Little, Inc.
Acorn Park
Cambridge, MA 02140
Ph.: (617) 498-6187
Fax: (617) 498-7019
Internet:

I am working with other Arthur D. Little staff in developing the use of environmental accounting techniques as a tool for achieving and sustaining strategic comparative advantage.

We have worked with several Fortune 500 clients in this subject. The goal and methodology focus on achieving and sustaining competitive advantage through better use of environmental cost data.

Rhodes, Todd

Consultant
Arthur D. Little, Inc.
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Participant & Contact Information

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Roberts, Don V.

Vice President
CH2M Hill
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Rock, Clifford L. *

Director of Marketing
The Navix Corporation
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Rolander, Steven *

Environmental Engineer
SAIC
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Rubel, Fred

Manager, Special Projects
Environmental Consulting, Inc.
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Rubin, Leonard G. *

Editor-in-Chief
United Nations (CCC/UN) -
Communications Coordinating
Committee
220 Central Park South
New York, NY 10019
Ph.: (212) 246-7256
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Internet:

Experience & Capabilities

I am researching current accounting practices for capturing and tracking environmental costs (compliance and remediation in particular). I am also researching measurement methods.

I hope to be able to shed some light on what's being done currently and provide a framework for moving forward toward a better, more comprehensive accounting model.

We are developing an enterprise information system for the management of environmental, health and safety businesses. Our system allows for materials accounting with the ability to cost the processes.

We can provide an integrated-media environmental information system that will enable large companies to track their material releases across media and assess cost components to the waste materials.

Researching areas in which total assessment can be used to evaluate pollution prevention

Assist corporations in implementing improved environmental management systems, to include pollution prevention/environmental accounting.

Environmental compliance auditing.

I interface on all environmental issues, national and international.

Provide liaison with United Nations.

Participant & Contact Information

Russell, William G. *

Director, Environmental Services
Coopers & Lybrand
1301 Avenue of The Americas
New York, NY 10019
Ph.: (212) 259-1688
Fax: (212) 259-1301
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Ryberg, Betty A. *

Environmental Design Program Manager
Pitney Bowes Inc.
MS 63-35
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Santhanam, C.J.

Principal
Santhanam Associates
260 East Street
Lexington, MA 02173
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Internet:

Savitz, Andrew W. *

Director, Environmental Advisory
Services
Coopers & Lybrand
One International Place
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Ph.: (617) 478-5095
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Sawhney, Rupy *

Assistant Professor
University of Tennessee
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Internet:
SAWHNEY@UTKVX.UTK.EDU

Schaplowsky, Ellen H.

Executive Vice President
Rudder-Finn
301 East 57th Street
New York, NY 10022
Ph.: (212) 593-6315 (O)
Fax: (212) 715-1662
Internet:

Experience & Capabilities

I perform financial consulting on environmental issues including: environmental management systems reviews and implementation (includes environmental information systems and cost accounting systems); support CPAs with environmental technical knowledge during financial audits; provide valuation expertise in support of environmental litigation for industry, banks and insurance companies.

See above: Tools include computer models for estimating environmental costs and liabilities, diagnostics for evaluating environmental management systems and environmental liabilities. Our firm has vast resources to support work in the environmental accounting area.

I facilitate design teams to consider environmentally preferable design alternatives. And without a method for life cycle costing the design teams have little justification for taking certain approaches which increase direct costs.

Publications which describe our best practices. Participation in external organizations to share successes and failures.

I recommend process selections for environmental controls for clients. For example, a recent assignment was anaerobic digester gas clean-up.

Environmental engineering, environmental assessment, analysis of capital and O&M costs for competing processes.

We are very interested in the disclosure side of the issue under FASB #5. This involves a determination of whether a potential liability is "estimable," "plausible", and material. Also involves insurance insofar as companies can offset probable liabilities with likely insurance revenues.

Information, analysis dialogue.

I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others.

Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance.

Development of new costing methodology.

Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.

Participant & Contact Information Experience & Capabilities

Scheibner, Alan R., B.Sc., P.Ag.
President and General Manager
WCI International Inc.
Environmental Protection Services
1100, 550 - Sixth Avenue S.W.
Calgary, Alberta, CANADA T2P 0S2
Ph.: (403) 266-3286
Fax: (403) 262-3430
Internet:

Schnitzer, James
Manager, Engineering
Blasland, Bouck & Lee
8 South River Road
Cranbury, NJ
Ph.: (609) 860-0590
Fax: (609) 860-8007
Internet:

Develop cost estimates for environmental investigation and remediation projects.

Selman, Belle F. *
President
Waste Advantage, Inc.
17117 West Nine Mile Road, Suite 902
Southfield, MI 48075
Ph.: (313) 569-8150
Fax: (313) 569-8151
Internet:

Develop industrial waste prevention programs for industry, including total cost accounting audits of wasted raw materials.

Industrial waste prevention engineering services, waste prevention/source reduction and tracking software, and waste prevention training services.

Selman, Jay *
President
Pinpoint Technologies
128 East Katella Avenue
Suite 1
Orange, CA 92667
Ph.: (714) 639-6717
Fax: (714) 639-4438
Internet:

Has developed software to support financial analysis of environmental investments. Software commercially available.

Shangraw, R. F., Ph.D. *
CEO
Project Performance Corporation
46030 Manekin Plaza, Suite 180
Sterling, VA 20166
Ph.: (703) 406-8971
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Internet:

Smith, Dave *
KPMG Peat Marwick
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Fax: (214) 754-2206
Internet:

Participant & Contact Information

Smith, Mark T. *

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Internet:

Snowden-Swan, Lesley J.

Engineer
Battelle - Pacific Northwest Lab
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Stanczyk, Thomas P. *

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Steger, Wilbur A., Ph.D. *

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Steinmiller, Eric *

Project Engineer
Environmental Resources Management, Inc.
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Fax: (410) 266-8912
Internet:

Stevens, Richard W. *

President/Consultant
Intellog Incorporated
7501 U.S. Highway 2775, Suite C-3
Arlington, TX 76017
Ph.: (817) 572-6966
Fax: (817) 561-0716
Internet:

Experience & Capabilities

As chief financial officer for an environmental consulting firm, I am regularly involved in cost accounting, reporting and reimbursement preparation. In addition, as a CPA I have developed a solid understanding of the disclosure requirements relating to environmental concerns.

I possess a solid understanding of the accounting disclosure requirements. My firm has 150 employees within 9 offices actively engaged in environment consulting and remediation. I possess a strong capability with cost accounting systems, both in their design and use. In addition to being a CPA, CIA and MBA, I possess 20 years of diversified experience with several industries.

Has developed software to assist in waste tracking. Links to accounting practices.

My colleagues and I are reviewing and improving methods for utilizing environmental cost (accounting) data in life cycle analyses reflecting EH&S costs, and for aggregating micro (individual firm) data to industry (national and subnational) levels.

Designing and implementing economic, environmental, waste reduction, and energy efficiency measures for assessing performance and policy/regulatory effectiveness.

I prepare worksheets and guidance documents on pollution prevention for facility personnel. In these worksheets and documents there are areas for cost/project viability comparisons and assessments and capital project budgeting and evaluation. Additionally, we would like to better associate costs to specific product lines and/or areas.

Business is in infancy but we seriously hope we can provide helpful documents to others in the near turn.

I participate in life cycle cost analyses and feasibility studies.

I develop job oriented technical documentation and training materials. I participate in cost and benefit trade-off studies.

Participant & Contact Information Experience & Capabilities

Stewart, John E., CPA *

Partner
Arthur Andersen & Company
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Fax: (312) 507-2548
Internet:

Stewart, Stephanie R. *

Consultant
1143 Garden Street, #2
Hoboken, NJ 07031
Ph.: (201) 792-7470
Fax: (201) 792-7470
Internet:

I have conducted research on environmental performance measurement as practiced by multinational corporations.

Strauss, Norman N., CPA *

National Dir. of Acctg. and Audit.
Ernst & Young
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Surma, John *

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Tencer, Ben, Ph.D., P.E. (Ret)

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Roy F. Weston, Inc.
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Internet:

Thomas, Patricia *

Management Consultant
ERM - West Inc.
1777 Botelho Drive, Suite 260
Walnut Creek, CA 94596
Ph.: (510) 946-0455, ext. 233
Fax: (510) 946-9968
Internet:

I assist clients in evaluating their environmental management systems and developing improvement initiatives, which are prioritized by cost, benefit and risk.

ERM is a full-service organization, providing both technical and management consulting on environmental issues.

Participant & Contact Information Experience & Capabilities

Trott, Edward W., CPA

Partner
KPMG Peat Marwick
599 Lexington Avenue
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Tusa, Waume *

President
Environmental Risk and Cost Control,
Inc.
309 East 90th Street
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Ph.: (212) 369-5400
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Internet:

Environmental Risk and Cost Control, Inc. assists clients in developing comprehensive environmental risk management programs and in implementing specific environmental projects including the development and implementation of environmentally cognizant financial management system.

Environmental Risk and Cost Control, Inc. assists clients in identifying and evaluating potential environmental liabilities and in designing and implementing environmental programs designed to minimize these potential environmental liabilities. Mr. Tusa, the President of Environmental Risk and Cost Control, Inc. has over 20 years of environmental consulting experience in the management of potential environmental liabilities relating to air, water, wastewater, solid waste, hazardous waste, etc.

van Veldhuizen, Arian *

Erasmus University Rotterdam
Jaffa 58B; 3061 JK Rotterdam
NETHERLANDS
Ph.: 011-31-10-4531231
Fax:
Internet:

I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies.

Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention.

Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.

Van Epps, Ronald E. *

Arthur Andersen & Company
33 West Monroe Street
Chicago, IL 60603-5385
Ph.: (312) 507-8448
Fax: (312) 507-1034
Internet:

I am a consultant who advises companies on how to properly categorize and accumulate environmental costs so as to obtain a more complete picture of true costs including environmental.

Vera, George A., C.P.A. *

Partner
Arthur Andersen & Company
333 West San Carlos Street
San Jose, CA 95110
Ph.: (408) 977-3525
Fax: (408) 977-3547
Internet:

Activity based costing analysis; consulting on accounting systems; consulting on generally accepted accounting principles as related to environmental accounting and disclosure.

Vogel, David *

Consultant
2306 Woods Road
Wilmington, DE 19808
Ph.: (302) 633-0386-H
Fax: NA
Internet:

Participant & Contact Information

Experience & Capabilities

von der Schulenburg, Niki *

Consultant

Arthur D. Little, Inc.

Acorn Park

Cambridge, MA 02140-2390

Ph.: (617) 498-6266

Fax: (617) 498-7019

Internet:

I am helping companies identify and capture the costs of environmental management, and to use this information to measure performance.

Warren, John L. *

Senior Program Director

Battelle - Pacific Northwest Lab

Pacific Northwest Labs

P.O. Box 999, K8-12

Richland, WA 99352

Ph.: (509) 372-4759

Fax: (509) 372-4376

Internet:

I am developing a PC based tool for integrating life cycle environmental analysis and life cycle cost analysis into a strategic business management tool.

Life cycle cost and environmental analysis strategic environmental management.

Watz, Jill

6075 Colton Boulevard

Oakland, CA 94611

Ph.: (510) 339-9473

Fax: (510) 294-4811

Internet:

Weaver, Jack

Vice President

Roy F. Weston, Inc.

One Weston Way, Inc.

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Internet:

Webb, Marie A.

Staff Engineer

Radian Corporation

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Welch, Joe L., Ph.D.

President

SYNDICS Research

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Participant & Contact Information

Wells, Richard *

Vice President
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Weston, Roy F.

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White, Allen *

Director, Risk Analysis Group
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White, Thomas M. *

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Williams, Marcia

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Willis, Alan *

Alan Willis & Associates
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Fax: (905) 855-8529
Internet:

Experience & Capabilities

Developing managerial accounting methods to integrate environment in corporate operations.

Integration of environmental performance measurement and environmental managerial accounting.

Oversees program in PP economics supported by EPA, state governments, and various private corporations. Studies how a firm's capital budgeting process and project financial investment practices may be altered to encourage PP versus end-of-pipe investments. Works with American Society of Testing and Materials in developing a national standard for total cost assessment (TCA), an alternative approach to conventional financial analysis which better accounts for long-term, hidden, and less tangible benefits of pollution prevention. Also involved in developing corporate-wide indicators of environmental performance. Methods, tools, and case studies developed will be available for educational purposes.

We help companies quantify their environmental costs, measure performance of their key environmental activities and develop productivity and efficiency recommendations for implementation. We also can assign the environmental costs to business units, facilities, processes and products for analysis and decision making purposes.

Our methodologies and tools include: Vital Signs performance measurement methodology, Global Best Practice Data Base, Operational Consulting Re-engineering methodologies and change management methodologies. Our Environmental Services Division team is comprised of individuals with environmental, financial and operational consulting experience.

I am researching the need for new, more relevant cost and performance indicators for investment decision-making and external environmental performance reporting. Also involved in education for accountants regarding environmental issues.

Chartered Accountant, assisting Canadian Institute of Chartered Accountants in environmental accounting and reporting research studies, and other research and policy institutions in similar fields. (Also associated Ernst & Young (Canada) Environmental Practice.)

Participant & Contact Information Experience & Capabilities

Wilson, J. Fraser, CA *

Partner
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Wittman, Marlene *

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Manufacturers Resource and Financial,
Inc.
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Yarosh, Borys *

Wainman & Kydd
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Yuen, Marion *

268 Berkeley Place
Brooklyn, NY 11217
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Fax:
Internet:

Consulting on organizational changes that impact on corporate culture, policies and structures: research on attitudes and corporate culture; facilitation of focus and strategy groups; and advice on communication of decision and initiatives. Familiarity with environment of accounting profession.

Zetlen, Bryan

President
Seattle Scientific Corporation
2606 NW 91st Street
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Ph.: (206) 789-2300
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Internet:

Has organized a waste management seminar using local business and government professionals as speakers. Uses a role-playing format to illustrate real world issues. Teaches students about business protocol and how it may be used effectively to implement PP.

Zuber, George R. *

Partner
Deloitte & Touche
1633 Broadway
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PARTICIPANTS INVOLVED AS ENVIRONMENTALISTS

Participant & Contact Information Experience & Capabilities

Barbieri, Carlo G. *

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Dorfman, Mark

INFORM
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Frankel, Carl

Executive Editor
Green Market Alert
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Garnett, Myrvin L. *

Chairman
Center for the Urban Environment
836 Cleveland Street
Brooklyn, NY 11208-4802
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Fax: (718) 826-3463
Internet:

Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities.

Community education to minority neighborhoods.

Girton, Phil *

111 West Street
Winooski, VT 05404
Ph.: (802) 655-0815
Fax:
Internet:

I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions.

Developed an Environmental Balance Sheet to account for a business impact on the planet.

Hotz, Lorraine *

Graduate Student
Yale University
123 York Street, Suite 21J
New Haven, CT 06511
Ph.: (203) 782-1030
Fax: NA
Internet:

I developed an environmental costing study on material recovery facilities.

Participant & Contact Information

Experience & Capabilities

Tweedale, Tony
President
Recycle Missoula, Inc.
224 E. Pine #2
Missoula, MT 59802-4541
Ph.: (406) 542-1708
Fax:
Internet:

We perform solid waste audits for small businesses so I like to keep up-to-date on financial incentive/disincentives to waste reduction, industrial hazardous waste.

PARTICIPANTS INVOLVED IN COUNTY/LOCAL GOVERNMENT

Participant & Contact Information

Bobletz, Elaine *

Environmental Scientist
Nixon, Hargrave, Devans & Doyle
P.O. Box 1051 Clinton Square
Rochester, NY 14603
Ph.: (716) 263-1596
Fax: (716) 263-1600
Internet:

Experience & Capabilities

I assist industry incorporate full cost accounting. In addition, I am involved with the local government and want to teach them the value of full cost accounting.

Lo, Philip, P.E., QEP

Senior Engineer, Industrial Waste Section
Sanitation Districts of Los Angeles
County
P.O. Box 4998
Whittier, CA 90607-4998
Ph.: (310) 699-7411
Fax: (310) 692-5103
Internet:

I work with regulated industry, especially through our industry advisory council, to promote environmental cost accounting and capital budgeting.

Can facilitate the testing of new environmental cost accounting tools at regulated industries.

Niver, Mark S. *

Training Resources Manager
City of San Jose
700 Los Esteros Road
San Jose, CA 95134
Ph.: (408) 945-5300
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Internet:

I provide support, research, and training services in the environmental accounting, budgeting, and financial disciplines.

Existing practices and policies.

Potent, Jeffrey *

Director, Pollution Prevention
New York City Department of
Environmental Protection
59-17 Junction Boulevard
8th Floor
Corona, NY 11368
Ph.: (718) 595-3624
Fax: (718) 595-3744
Internet:

I manage a new P2 technical assistance program and I am beginning to explore effective accounting and financing mechanisms to facilitate P2 project within client firms.

In the area of managerial accounting and capital budgeting, we have no tools to formally offer as yet. Although we do address with our clients payback on P2 investments.

Pratt, Linda Giannelli

Program Manager, Hazardous Materials
Mgmt. Division
San Diego County Environmental Health
Services
1255 Imperial Avenue
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San Diego, CA 92186-5261
Ph.: (619) 338-2215
Fax: (619) 338-2139
Internet:

I am learning all about environmental cost accounting and will then provide educational outreach to the business community, and subsequently save the world.

I'm from the government, so therefore, I am here to help. (Smile)

Participant & Contact Information Experience & Capabilities

Wiechert, Robert

Santa Clara County Hazardous Materials

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Yoder, Rick

Environmental Engineer I

Lincoln-Lancaster County Health

Department

Environmental Health

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PARTICIPANTS INVOLVED IN STATE GOVERNMENT

Participant & Contact Information

Experience & Capabilities

Andrews, Gregory D.*

Source Reduction Project Manager
Georgia Hazardous Waste Management
Authority
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Baggot, Robert A.

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I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.

Barcasken, Matt*

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Georgia Pollution Prevention Assistance
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Help industries with accounting and project justifications for pollution prevention projects.

Berry, Phil*

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Bird, Alison

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California Environmental Protection
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Developing new policies for state government that will promote DfE and pollution prevention. When necessary, developing legislation to enable state policy to function effectively.

Access to our experiences and information, both at state government and regulated community.

Participant & Contact Information

Campbell, Janeth A. *

Environmental Manager
Florida Department of Environmental
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Experience & Capabilities

As the director of the Florida's pollution prevention efforts, I have designed procedures for full-cost accounting in identifying the economic value of pollution prevention opportunities. This is a key strategy to motivating investment in P2. We need help in the quantification of a larger range of all costs and all benefits. A database would really help. We need to do more.

I can identify a large range of types of costs and benefits, which need to be quantified. We focus on multimedia values, both short and long range costs and benefits, impacts on workers and consumers, impacts to environment as well as public health. Insurance costs, liability costs, reduction in market share, worker compensation costs, natural resource use costs, etc., etc. need to be quantified.

I prepare project justifications and manage environmental programs.

Supply information to trainers and technical assistance providers.

I am researching and developing a set of integrative economic models that incorporate environmental issues into the organizational decision framework, with a specific emphasis on the manufacturing function.

Applicability of cost-benefit analysis in ECM, information sharing, applicability of total cost assessment for ECM, and copies of our project proposal.

Participant & Contact Information Experience & Capabilities

De 67, Melinda *

Senior Policy Analyst
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Drinkwater, Alford *

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I teach workshops on pollution prevention accounting.

Technical assistance to manufacturers that deal with cost accounting for production and environmental compliance. We operate a pollution prevention program for manufacturers. We provide pollution prevention audits and technical assistance that includes accounting practices.

Farrell, Andrea

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I provide information to industry regarding environmental accounting techniques.

Information transfer and networking. Have a trained economist on staff.

Fischer, Guy *

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Bottineau Citizens in Action
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Heltzer, Josh *

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Herb, Jeanne *

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Experience & Capabilities

I am responsible for promoting P2 in Wyoming. Cost accounting is an approach that we encourage industry to use.

Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.

I am familiar with issues and research performed in this area. Costing and financial analysis is an important decision making tool in the P2 process. Use of this tool can enhance option implementation.

We can transfer and/or teach costing and financial analysis techniques to businesses and government agencies. We can provide workshop or roundtable forums. As part of our on-site technical assistance/auditing services, we can work with particular businesses in this area.

Development of regulatory and non-regulatory guidance as part of pollution prevention planning.

Participant & Contact Information Experience & Capabilities

Hunt, Gary *

Director, Pollution Prevention Program
North Carolina Department of
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Ingham, Alan T.

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Kelly, Barbara

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Ludwig, Robert W. *

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I work closely with businesses to work for pollution prevention opportunities and then analyze if and to what extent P2 measures can be implemented. What is needed is more environmental cost accounting and capital budgeting information to help in the evaluation.

Supply business and governmental agencies with pollution prevention and waste minimization information and assistance.

Mehan, III, G. Tracy

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Participant & Contact Information Experience & Capabilities

Milecofsky, Debra

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I conduct economic evaluations of pollution prevention technologies, train industry in full cost accounting and do some teaching of graduate students.

We provide on-site assessments; training for industry, other government agencies and students; conduct applied research and development; undertake policy studies and make legislative recommendations; and provide general pollution prevention information.

Neblett, Andrew C.

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Conservation
Texas Natural Resource Conservation
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Persson, Lynn *

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I would like to make good information on cost accounting available to Wisconsin businesses through our Wisconsin pollution prevention Clearinghouse and workshops -- and encourage Wisconsin trade associations to include these topics in their newsletters and communications.

Pesek, Monica *

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Regulation Writer
Texas Natural Resource Conservation
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Participant & Contact Information

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Stillman, Kristina

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Thomas, David L., Ph.D. *

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Information Center
Illinois Department of Energy and
Natural Resources
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Experience & Capabilities

Advise the P2 Program within the NJDEPE on incorporating TCA into policy and marketing the concept. In the past, project manager and co-architect of first research study to test TCA concept out on companies, work with them to understand the relevance of specific ten components and cost items, and develop actual numbers for a proposed investment both before and after applying TCA.

NJDEPE: Early experience in applying TCA in policy through P2 Plans, using a combination of mandatory and voluntary elements. Myself: Besides the marketing of TCA, I'm trying to think through the place of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.

I maintain an information clearinghouse on pollution prevention and serve as the primary contact for the department on P2. We will be developing an agency-wide P2 program next year which will require economic decision-making information.

Provide copies of documents developed by the department or maintained in our clearinghouse. Developing on-site technical assistance capabilities.

Our staff have worked with a variety of accounting systems to quantify cost savings of pollution prevention projects.

We provide technical assistance, assistance in developing pollution prevention programs, research on pollution prevention technologies/techniques, library/clearinghouse of pollution prevention information, analytical support for research projects.

Participant & Contact Information

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Texas Natural Resource Conservation
Commission
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Experience & Capabilities

Our division will provide technical assistance, including small business/clean air assistance.

Technical assistance in both environmental management and accounting (role of agency is not clearly defined at this point, but information on accounting and budgeting is relevant).

Developing total cost assessment methods for microeconomic use. Try to show that pollution prevention solutions are worth implementing.

Just started the work on this area.

I am a member of Texas' leading State P2 activity. We present P2 workshops throughout Texas. I'm developing a financial/budgeting segment for that outreach activity.

Under the hat of my boss: workshops; site assistant visits; P2 planning training/program management research; industry incentives on several avenues; municipal, other and non-industry P2 recycling programs.

PARTICIPANTS INVOLVED IN FEDERAL GOVERNMENT

Participant & Contact Information

Experience & Capabilities

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Special Assistant

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Operations Research Analyst

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Leading effort to assure environmental costs are included in life-cycle cost estimates for major defense acquisition programs.

Andrews, Cathy *

Manager, Pollution Prevention

Department

U.S. Naval Surface Warfare Center

Code 069, Bldg. 2530

Crane, IN 47522

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Fax: (812) 854-3981

Internet:

Researching the potential to develop an environmental cost accounting system that is activity-based. Also looking at the possibility of incorporating environmental considerations in the capital budgeting process. We are working on some case studies now

Atcheson, John B.

U.S. Department of Energy

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Barnes, Phil *

Technical Consultant

University of South Carolina

Small Business Development Center

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Internet:

I am currently developing a pollution prevention program for the SC SBDC. I am currently working with companies on environmental cost and waste (hazardous and nonhazardous) reduction.

The SC SBDC provides various services to businesses throughout SC. Business consulting, technical assistance, seminars. Areas of expertise are financial and accounting, business loans, environmental counseling, government procurement, energy management, computerization, marketing, advertising, etc.

Participant & Contact Information

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Experience & Capabilities

I teach "Environmental Management for Business" at the Kenan-Flagler Business School at University of North Carolina at Chapel Hill. A portion of the course deals with environmental accounting.

Class notes and teach materials.

I prepare budgetary estimates and project reviews, and use the project database for performing capital requirements analyses for the Army's environmental program. This requires assessment of Army-wide capital budget needs based on future regulations, and we attempt to ensure that operating improvements are not charged off to environmental budgets.

We have a powerful database of projects across all media programs that can serve as a project cost/schedule baseline. We have many years of experience in capital allocation and budgeting. I am also the President of an environmental association which may serve as a useful network.

Participant & Contact Information

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Compliance Spec.
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Comes, Wendy M. *

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Craig, James *

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Experience & Capabilities

We are researching and evaluating environmental cost accounting, cost-benefit analysis and capital budgeting methods for pollution prevention, compliance and restoration projects. We are also developing tools in order to incorporate capital budgeting methods into environmental strategic planning.

I am developing accounting standards for the Federal government.

I am the Branch Manager for EPA's Management Accounting and Capital Budgeting for Environmental Costs project.

Prepare and evaluate project justifications

Data, contacts, cooperation.

Participant & Contact Information Experience & Capabilities

DeVillars, John P. *

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Coordinating EPA's Environmental Accounting Project, which includes publishing this Network. Our goals are to work cooperatively with stakeholders to promote adoption of innovative management accounting and capital budgeting practices.

EPA's Pollution Prevention Information Clearinghouse (202) 260-1023 has a great deal of information on environmental accounting available for the public. EPA is also tracking organizations' efforts to improve accounting practices.

Farfone, Frank J. *

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Coordinated team that is formulating policy and evaluating environmental cost accounting.

Feldman, Ira

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Participant & Contact Information Experience & Capabilities

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The MEP provides technical assistance to manufacturers through regional non-profit organizations.

Gory, Duane *

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Greenwood, Mark *

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National Program Manager for Design for the Environment Program, including the Management Accounting and Capital budgeting for Environmental Costs Project.

Horn, Bevin

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Participant & Contact Information Experience & Capabilities

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Jones, Barbara A.

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Jordan, Christine M. *

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AEPI does policy analyses on a wide range of environmental issues, media and policies. I recently got a Pentagon request to locate cost benefit models to apply to pollution prevention program development and financial management for the entire Army.

Our economist and others are beginning to move into environmental accounting issues. Therefore, we haven't demonstrated strength in this area. However, we offer a multi-disciplinary team able to bring all aspects to a focus. We are only 2 years old at this point and ready to engage in cooperative initiatives consistent with our charter.

I compile cost and weight figures based from material and waste minimization projects at MCAS Tustin. These reports are used to identify budgeting and purchase of P2 products relating to aviation industry.

Hazardous material and waste minimization management and cost reduction.

Material/waste minimization is an ongoing effort started in April 94. Our office currently manages all materials in waste aboard MCAS Tustin. All material/waste is issued and retrieved on computer database to account for all use. Materials that are returned are screened for re-use if applicable. The computer program has been established by the U.S. Navy and implemented here at tustin. Efforts in solid waste reduction and recycling have also begun. Since establishment of this program a huge savings has resulted not only in new material purchase, but waste disposal cost. A 1994 annual cost a savings report has been compiled and is kept aboard MCAS Tustin further information or a copy can obtain by contacting station environmental dept. 714-726-7629.

I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities.

My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.

Participant & Contact Information Experience & Capabilities

Joyce, Mark N. *

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I am developing pollution prevention project evaluation methodology that includes total cost assessment techniques.

Kling, David *

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Developing methods to account for waste costs in a manufacturing facility. We are trying to break the costs into waste streams and processes. When the true costs of waste are calculated, pollution prevention methods become obvious.

Lessons learned from an M&C contractor at a government facility.

Lounsbury, Jim

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P2 in permits. Waste minimization guidance to hazardous waste generators, including a section on full cost accounting.

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Participant & Contact Information Experience & Capabilities

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Mansur, Sally B.

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I develop communications materials for businesses on pollution prevention options and would like to integrate detailed information on cost accounting and budgeting.

Information dissemination, training, regulatory information.

McHugh, Ron *

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Develop new accounting methods.

We will share developments.

Nelson, Judith A. *

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Participant & Contact Information

Experience & Capabilities

Neuscheler, Philip E. *

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Researching environmental accounting to establish potential savings in DOE. No conclusion expected before mid-year 1995.

Newton, Fred J., CPA *

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I provide Headquarters direction to the federal government audit organization responsible for auditing contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies.

We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.

Northridge, Michael

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Superfund Enforcement Div. (2224)
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Paley, Louis R.

National Federal Facilities P2
Coordinator
U.S. Environmental Protection Agency -
FFEO
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As federal facilities P2 coordinator, I need to track developments. Also I have a P2 bulletin board system.

Electronic communication; P2.

Participant & Contact Information Experience & Capabilities

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Pesacreta, Patrick *

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Developing economic policy for hazardous waste generators.

Ralston, Mark *

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Rosenbaum, Donna *

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Develop estimates for facilities, pollution prevention and waste disposal associated with weapon systems.

Studies done locally which will include rules-of-thumb and cost estimating relationships.

Rosenberg, Elliot

Economist
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Region 10
Policy Planning & Evaluation
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Participant & Contact Information Experience & Capabilities

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Schneider, Sue G.

Environmental Affairs Department
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I prepare project justifications and annual budgets.

Spitzer, Martin A., Ph.D., J.D. *

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I manage the Headquarters directorate of DCAA responsible for researching and developing audit guidance for audits of contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies.

We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.

Participant & Contact Information

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Experience & Capabilities

Work with federal agencies to identify pollution prevention opportunities. I would hope to use information you provide.

Promoting environmental compliance through sound environmental management practices, including SEC/EPA relationship.

Information on enforcement priorities and liabilities.

PARTICIPANTS INVOLVED IN INTERNATIONAL GOVERNMENT

Participant & Contact Information

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Experience & Capabilities

I am actively involved in development of natural resource accounts for the province of Alberta. Along with the Bureau of Statistics, we have now developed preliminary accounts for oil and gas, coal, forests, agricultural soils, and carbon fixation. I currently chair a resource accounting working group.

Advice on application and methods of natural resource accounting.

I supervise the work of U.N. experts who are developing international standards for environmental accounting and reporting.

The U.N. has undertaken research in practices of environmental accounting and based on the "best practices," it has developed recommendations for improving the information in financial statements.

Participant & Contact Information Experience & Capabilities

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Economic Research Program Industrial ecology strategy.

Environmental Industrial Plan fiscal and levies strategy.

Serrano, Ricardo V. *

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Fax: 98666
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I am at the initial phase of introducing Pollution Prevention which would require all these -- "Cost Accounting" project justification concerns.

Representing the national government, I have extensive network both in business and private sectors that I can package.

Participant & Contact Information Experience & Capabilities

Seto, Peter

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van Veldhuizen, Arian *

Erasmus University Rotterdam
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NETHERLANDS
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I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies.

Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention.

Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.

Victor, Peter

Assistant Deputy Minister
Canadian Ministry of Environment and
Energy
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I am assessing the contribution that environmental cost accounting and capital budgeting can make to environmental management.

PARTICIPANTS INVOLVED IN INDUSTRY

Participant & Contact Information Experience & Capabilities

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Ameen, Philip D. *

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General Electric Company
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Responsible for accounting and analysis at a policy level.

Significant systems/accounting/analysis experience.

Anamosa, Nga T.

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Participant & Contact Information

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Ball, C. R. (Bob)

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Barkley, Dana *

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Arizona Public Service Company
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STA 9308
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Internet:

Experience & Capabilities

I review and modify corporate-wide accounting policies/procedures for accounting for environmental costs and for capital budgeting. I research and monitor developments in setting accounting standards and financial reporting requirements for environmental costs. I review and monitor internal management reporting relative to environmental obligations.

I am familiar with, and experienced in, formal project management policies, application and controls. I am familiar with internal management reporting requirements and accounting controls for environmental accounting and capital budgeting.

I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.

I'm involved with environmental capital and reserves planning. We are attempting to review "total environmental costing." Total costing analysis has not been fully analyzed at our corporation in the past.

We are electronically linked to all other areas of our company. We have transmitted our SARA data to state agencies.

As an organization, we encourage and foster a forum for our members to exchange information about this critical management tool.

APS is working to establish a P2 culture and infrastructure. I have been working with accounting to raise their awareness that we need to get environmental costs (both direct and life cycle) built into our business decision-making process.

Our experience -- as we learn more about integrating env. cost into our business process.

Participant & Contact Information Experience & Capabilities

Barrentine, Becky

Manager Information Issues
Financial Executives Institute
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Barth, Richard *

Chairman, President & CEO
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Bateman, Phil *

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Assurance
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Bell, R. Hays, Ph.D.

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Bender, Douglas M. *

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Developing a strategy to account for and implement an environmental accounting program.

Lots of questions. Looking for answers!

Berezo, Michael *

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Monsanto Company
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Ph.: (314) 694-6627
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I am working with various business teams to identify full environmental costs and to use this information to help identify environmental improvement opportunities throughout the business value chain to enhance business unit performance.

Information, shared experience.

Participant & Contact Information Experience & Capabilities

Berger, Scott A. *

Senior Environmental Fellow
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Berkihsier, Elliott *

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I am currently the Aerospace Industries Association representative to the American Institute for Pollution Prevention. At AIPP I am leading several projects to review innovative methods for calculating the economic benefit of pollution prevention.

Berman, Jonathan

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Blancaert, Thomas R. *

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I am the manager-finance for GE's corporate environmental group. I am involved in all environmental accounting issues.

As we have a significant environmental program, our methods may help others.

Bobletz, Elaine *

Environmental Scientist
Nixon, Hargrave, Devans & Doyle
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I assist industry incorporate full cost accounting. In addition, I am involved with the local government and want to teach them the value of full cost accounting.

Participant & Contact Information

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Bowers, Dorothy *

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Experience & Capabilities

Ontario Hydro's Full Cost Accounting (FCA) multi-disciplinary team is responsible for integrating environmental considerations into planning and decision-making processes through the development and use of FCA. Work areas include developing internal environmental cost accounting systems; quantifying and where possible, monetizing externalities (societal impacts) associated with Ontario Hydro's activities on a life-cycle and damage basis; developing evaluation methods to ensure that qualitative, quantitative and where possible monetized environmental impact data are appropriately considered and integrated into decisions; using FCA in operating, planning and decision-making processes; and promoting FCA beyond Ontario Hydro.

Ontario Hydro is also working in conjunction with the USEPA's Pollution Prevention Division, on a case study of Ontario Hydro's approach to FCA. We are currently working on an initiative to establish a Full Cost Accounting Institute to promote education on FCA, establish a network for information exchange and to identify research needs and potential areas for collaboration on research. We are willing to exchange information and ideas on issues associated with developing and implementing FCA, etc.

Working in the Business Council for Sustainable Development on a TCA project -- including World Resources Institute project.

Willing to share our experiences in pilot program.

Participant & Contact Information Experience & Capabilities

Brockmiller, Mary D.*

Senior Environmental Coordinator
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Brown, Chris *

Business Analyst
Duke Power Company
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I am more involved in the financial/reporting sector of my company. I'm currently responsible for setting up accounting systems to identify, collect, and report our total environmental cost. We are looking to better determine what should be included in a total environmental cost scenario.

Accounting methods we are using to capture costs. Interpretations of regulatory guidelines we have formulated. As a major utility with significant environmental costs, we could share experiences or technical expertise.

Burke, Gail

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Burns, Susan *

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I develop and implement pollution prevention programs for business/industry.

Burrowes, Waldo

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I am reviewing the way we account for environmental costs in our cost accounting and capital budgeting policies.

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Reviews project justifications.

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I am responsible for implementing an internal PP Clearinghouse and environmental cost accounting will also be included.

We have developed an internal pollution prevention guidance document that could be helpful to others. I am currently not aware of the EPA's stakeholders' Action Agenda, I will be glad to provide comments later.

Participant & Contact Information

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Union Carbide Corporation
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South Charleston, WV 25303-0361
Ph.: (304) 747-4016
Fax: (304) 747-5430
Internet: ARACRD1 @ PEABODY-
SCT.VCARB.COM

Davenport, David E.

ILS Manager
Texas Instruments
2501 West University
MIS 8030
McKinney, TX 75070
Ph.: (214) 952-5216
Fax: (214) 952-5222
Internet:

Davis, Stacey

Research Associate
Environmental Policy Center
2000 L Street, N.W., Suite 710
Washington, DC 20036
Ph.: (202) 296-7444
Fax: (202) 296-7442
Internet:

Experience & Capabilities

I translate technical environmental data into risk management alternatives with associated cost structures.

Wide technical background in Environmental and MBA.

I am developing new management accounting methods for our chemical products division.

EPA/Tellus approach.

I oversee the environmental program for the ITAS/IBAS engineering material development programs.

The corporation is actively involved in reduction/elimination of environmentally unacceptable materials in our production processes.

Participant & Contact Information Experience & Capabilities

DeMarchis, Ron *

Manager
Ciba-Geigy Corporation
444 Saw Mill River Road
Ardsley, NY 10502
Ph.: (914) 479-4123
Fax: (914) 479-2636
Internet:

Dev Bhattarai, Mukesh *

Senior Engineer
Nepal Ministry of Industry
P.O. Box 3245
Kathmandu, NEPAL
Ph.: 877-1-414281
Fax: 877-1-220319
Internet:

I prepare project justification.

Dissemination to private sectors different aspects on pollution prevention including technology, cost effectiveness, etc.

DeVries, Douglas *

Environmental Manager
Hyde Tools
54 Eastford Road
Southbridge, MA 01550
Ph.: (508) 764-4344 ext. 228
Fax: (508) 765-5250
Internet:

Dines, Kathleen D. *

Staff Accountant, Financial Accounting
Alcoa Aluminum Company of America
1501 Alcoa Building
Pittsburgh, PA 15219
Ph.: (412) 553-4277
Fax: (412) 553-3906
Internet:

I maintain detail of Remediation Reserves and am now to be involved with Ken Martchek actively addressing pollution prevention. Corporately, we need to find out how far our locations are in implementing environmental issues into the cost accounting systems. We have some means for estimating clean-up, but are in early stage of enviro cost accounting as part of our product costs.

Dominick, Jr., Samuel P.

Vice President & Controller
Occidental Petroleum Corporation
10889 Wilshire Boulevard
Los Angeles, CA 90024
Ph.: (310) 443-6009
Fax: (310) 443-6686
Internet:

Donovan III, Lawrence P. *

Corporate Counsel
Crown City Plating Company
450 Temple City Boulevard
El Monte, CA 91731
Ph.: (818) 444-9291
Fax: (818) 448-6915
Internet:

I manage the funds for compliance.

Participant & Contact Information Experience & Capabilities

Edwards, Earnest J.

Vice President & Controller
Alcoa Aluminum Company of America
1501 Alcoa Building
Pittsburgh, PA 15219
Ph.: (412) 553-3494
Fax: (412) 553-4560
Internet:

Eisenhauer, Jack L.

Assistant Vice President
Energetics, Inc.
7164 Gateway Drive
Columbia, MD 21046
Ph.: (410) 290-0370
Fax: (301) 621-3403
Internet:

We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.

Esclanda, Alfonso M.

Pollution Control Officer
Davao Union Cement Corporation
Lot 5, Tinalak St, Emi-Vill Sub
Sasa Davao City, PHILIPPINES
Ph.: 64307/77270
Fax: 64307
Internet:

I'm doing costing of our Environmental Project.

Right now we are on the stage of improving our facilities.

Feldman, Tim

Manager, Environmental Affairs
NEMA
2101 L Street, NW
Suite 300
Washington, DC 20037
Ph.: (202) 457-8400
Fax: (202) 457-8411
Internet:

Fisher, Robert A. *

Director, Waste Minimization
ARCO
515 South Flower Street
AP-4135
Los Angeles, CA 90071
Ph.: (213) 486-3104
Fax: (213) 486-2021
Internet:

I participate in trade association efforts to promote environmental cost accounting. I promote the use of environmental cost accounting in my company.

Flahive, Thomas J.

Geologist
556 Southwoods Road
Belle Mead, NJ 08502
Ph.: (908) 281-7978
Fax:
Internet:

Participant & Contact Information

Gallagher, Patricia E. *

Pollution Prevention Coordinator
Wyoming Department of Environmental
Quality
122 West 25th
Cheyenne, WY 82002
Ph.: (307) 777-6105
Fax: (307) 777-5973
Internet:

Garcia, William S. *

Manager, Accounting Research &
Practice
Union Carbide Corporation
39 Old Ridgebury Road
Danbury, CT 06817
Ph.: (203) 794-3411
Fax: (203) 794-4351
Internet:

Gerale, John J. *

Director of Regional Sales
International Technology Corporation
165 Fieldcrest Avenue
Edison, NY 08837-3638
Ph.: (908) 225-2000
Fax: (908) 225-1691
Internet:

Girton, Phil *

111 West Street
Winooski, VT 05404
Ph.: (802) 655-0815
Fax:
Internet:

Giuntini, Ron *

Vice President/Principal
CATTAN Services Group
P.O. Box 47
Lewisburg, PA 17837
Ph.: (717) 523-9522
Fax: (717) 523-9509
Internet:

Gorman, Brian M. *

Controller
Federal Bronze Products Inc.
5050 Wheeler Point Road
Newark, NJ 07105
Ph.: (201) 589-4930
Fax: (210) 589-0346
Internet:

Experience & Capabilities

I am responsible for promoting P2 in Wyoming. Cost accounting is an approach that we encourage industry to use.

I am responsible for the establishment and implementation of UCC's environmental accounting and reporting policies and procedures.

I can share concepts, information and experience.

(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.

I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions.

Developed an Environmental Balance Sheet to account for a business impact on the planet.

Co-chair of Project Renewal, which deals with the integration of managerial accounting, operations and regulatory compliance. Project renewal is at a pilot implementation stage.

Managerial Cost Accounting transactional processing which is required for the effective integration or regulatory compliance into the day-to-day operational process.

I have oversight responsibilities as well as monitoring all environmental projects at corporate accounting level. Work in connection with plant engineers. Environmental teams to assure compliance with local/state/federal guidelines, proper accounting, etc.

Expertise in specialty chemical manufacturing-wastewater development project as well as experience on co-generation projects, air pollution tactics, etc.

Participant & Contact Information

Experience & Capabilities

Green, Bill *

President
Ecolink
1481 Rock Mountain Boulevard
Stone Mountain, GA 30083
Ph.: (404) 621-8240
Fax: (404) 621-8245
Internet:

Assist companies transitioning to environmentally preferred solvents to eliminate ozone depletes and HAPs. Often equipment (\$) is involved and requires justification.

Case studies on how full cost accounting either was (or wasn't) used in the above.

Greer, Barbara M. *

Consultant
C-16 Carver Place
Lawrenceville, NJ 08648
Ph.: (609) 896-3443
Fax: (609) 896-3443
Internet:

I am researching environmental cost accounting methods for a corporate client.

I would be willing to share the results of my research with others.

Grotheer, Wayne

Director of Environmental Affairs
Univar Corporation
P.O. Box 34325
Seattle, WA 98124-1325
Ph.: (206) 889-3400
Fax: (206) 889-4100
Internet:

Hacker, Dennis *

Supervisor, Plant Accounting
Arizona Public Service Company
400 N. 5th Street
Phoenix, AZ 85072
Ph.: (602) 250-2666
Fax: (602) 250-2023
Internet:

I am in the process of developing a management accounting system to track costs for environmental activities.

Hafner, Ronald D.

Manager, Corporate Environmental
Affairs
McDermott International, Inc.
20 S. Van Buren Avenue
P.O. Box 351
Barberton, OH 44203-0351
Ph.: (216) 860-2964
Fax: (216) 860-1134
Internet:

Haltmeyer, Timothy *

ERM Specialist
Northrop Corporation
B-2 Division, DO20 UA
8900 East Washington Blvd.
Pico Rivera, CA 90660
Ph.: (310) 942-4747
Fax: (310) 942-6478
Internet:

I am developing a "design for the environment" for new products before the production or tooling stage. Also, we use a cost matrix to determine the best process change to "go with."

Information transfer

Participant & Contact Information

Hanlon, Thomas R. *

Associate Research Engineer
United Technologies Corporation -
Research Center
411 Silver Lane MS 129-70
East Hartford, CT 06108-1104
Ph.: (203) 727-7621
Fax: (203) 727-7669
Internet:

Harbordt, Mike

Vice President
Temple-Inland Forest Products
Corporation
215 N. Temple
P.O. Drawer N
Diboll, TX 75941
Ph.: (409) 829-1445
Fax: (409) 829-1394
Internet:

Harris, Robert E.

Manager, Governmental Affairs
Rockwell International Corporation
1745 Jefferson Davis Highway
Arlington, VA 22202
Ph.: (703) 412-6636
Fax: (703) 412-6812
Internet:

Heller, Miriam *

Assistant Professor of Industrial
Engineering
University of Houston
4800 Calhoun Road
Houston, TX 77204-4812
Ph.: (713) 743-4193
Fax: (713) 743-4190
Internet:

Holmberg, Bruce *

Vice President, Environmental
Management Group
ARCCA, Inc.
1396 Piccard Drive
Rockville, MD 20850
Ph.: (301) 840-3230
Fax: (301) 840-3231
Internet:

Experience & Capabilities

I research P2 opportunities applicable to existing UITC manufacturing processes. Cost/investment justifications are typically very difficult to complete.

Currently involved in both NSF funded research and World Resources Institute consulting which focus on characterizing the state of the art environmental cost accounting in the chemical and petroleum refining industries. This work feeds into the analysis of the effect of environmental cost accounting on technology decisions. Ongoing research in the development and application of a decision support tool to encourage pollution prevention during conceptual process design within the chemical and petroleum refining industries. Stress environmental and capital budgeting applications within a graduate level course on Building Knowledge-Based Systems. Projects have included a Knowledge-Based Ranking System to Prioritize Minimization of SARA Title III Hazardous Waste Streams and a Process Design Engineering-Hour Estimation System for Cost Estimation and Capital Budgeting.

I can serve as a resource for clarifying how knowledge-based, operations research and traditional decision support methods and tools can facilitate and enrich the use of environmental cost information in technology decision making for environmentally conscious design and manufacturing.

Participant & Contact Information Experience & Capabilities

Horn, Debbie *

Environmental Engineer
IBM Corporation
5931 Summit Lane, N.E.
Rochester, MN 55906
Ph.: (507) 281-1072
Fax:
Internet:

Horner, Jr., Allan W. *

Contract Administrator - Environmental
United Technologies Corporation
One Financial Plaza MS 503
Hartford, CT 06101
Ph.: (203) 728-7619
Fax: (203) 728-6570
Internet:

I am involved in the quarterly preparation of environmental remediation reserves for the corporation. I am currently assisting in the creation of standard practices for the reporting of environmental costs and capital budgeting and expenditures.

We have made some progress in the accumulation of and reporting of environmental costs. I can share the experiences we have had as a corporate office involved with numerous autonomous divisions and subsidiaries. I would very much like to learn how other large corporations are handling these cost reporting issues, particularly in the area of environmental capital cost allocations, budgeting and reporting.

Hughes, Terri H.

Environmental/Safety Engineer
HMT Technology
1055 Page Avenue
Fremont, CA 94538
Ph.: (510) 770-3037
Fax: (510) 490-5538
Internet:

Ihlanfeldt, William J. *

Assistant Controller
Shell Oil Company
P.O.Box 2463
Houston, TX 77252-2463
Ph.: (713) 241-3210
Fax: (713) 241-7261
Internet:

Member – AICPA's Environmental Accounting Task Force. Member – FEI's Committee on Corporate Accounting's Subcommittee on Environmental Accounting, and Vice President – IMA's Professional Relations.

Inch, Pamela *

Safety & Environmental Coordinator
Westmark Products, Inc.
P.O. Box 44040
Tacoma, WA 98444
Ph.: (206) 531-3470
Fax: (206) 536-0156
Internet:

Jacobs, Richard A. *

Mgr., Environmental Operations
PPG Industries, Inc.
One PPG Place
Pittsburgh, PA 15272
Ph.: (412) 434-2363
Fax: (412) 434-2137
Internet:

Participant & Contact Information Experience & Capabilities

Johnson, Kenneth J.

Corporate Vice President and Controller
Motorola, Inc. - Corporate Office
1303 E. Algonquin Road
Schaumburg, IL 60196
Ph.: (708) 576-4967
Fax: (708) 576-2368
Internet:

Karwowski, R.J. *

Manager of Environmental Compliance
Whirlpool
2000 M-63
Benton Harbor, MI
Ph.: (616) 923-3614
Fax: (616) 923-5486
Internet:

Kelly, Thomas H. *

Vice President and Controller
Schering-Plough Corporation
One Giralda Farms - P. O. Box 1000
Madison, NJ 07940-1000
Ph.: (201) 822-7245
Fax: (201) 822-7044
Internet:

Kennedy, Mitchell L. *

Technical Specialist, Pollution Prevention
GZA GeoEnvironmental, Inc.
27 Naek Road
Vernon, CT 06066
Ph.: (203) 875-7655
Fax: (203) 872-2416
Internet:

I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices.

GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development.

We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.

Klossner, Kris *

Waste Minimization Coordinator
Babcock and Wilcox Idaho, Inc.
P.O. Box 1469, MS 0301
Idaho Falls, ID 83401
Ph.: (208) 526-6013
Fax: (208) 526-3417
Internet:

Developing methods to account for waste costs in a manufacturing facility. We are trying to break the costs into waste streams and processes. When the true costs of waste are calculated, pollution prevention methods become obvious.

Lessons learned from an M&C contractor at a government facility.

Participant & Contact Information

Kreek, Michael J.*

Owner

GeoSoft: The Company

P.O. Box 643

Bellows Falls, VT 05101-0643

Ph.: (603) 756-4245

Fax:

Internet:

71041,5602COMPUSERVE.COM

LaLonde, Michel*

Environmental Consultant

Alcan

1188 Sherbrooke Street West

Montreal (Quebec), CANADA

Ph.: (514) 848-8026

Fax: (514) 848-1215

Internet: MICHEL-

LALONDE@MAISON.CAN.ALCAN.C

A

Larcombe, Fred

Director of Internal Audit & Taxation

Cambrex

377 Route 17, South

Suite 500

Hasbrook Heights, NJ 07604

Ph.: (201) 462-5970

Fax: (201) 462-0949

Internet:

Leach, Ronald L.

Vice President - Accounting

Eaton Corporation

Eaton Center

1111 Superior Avenue

Cleveland, OH 44114-2584

Ph.: (216) 523-4605

Fax: (216) 479-7163

Internet:

Lee, Dan*

Finance & Administrative Manager

Weyerhaeuser Company - Integrated

Waste Management

CCII - Suite 102

501 S. 336th Street

Federal Way, WA 98003

Ph.: (206) 924-3616

Fax: (206) 924-7395

Internet:

Experience & Capabilities

We offer green accounting professionals the means to apply green accounting procedures and methods to real world business environments. Where we find an environmental need that is not being met by current computer related products already in existence and we prove to ourselves that a product that met that need would be viable, we will develop that product. This is already being undertaken in the area of green accounting with our products, GeoSoft: The Software and GeoSoft: The Game. We are producing a green accounting software package for small businesses. Initial beta test versions of the software will be available for review by 10/96.

Through our Computer System Greening Services, we offer local businesses the means the insure that their computer system is not part of the problem but part of the solution. This also saves them electricity, space, paper and unnecessary hardware and software purchases.

I prepare project justifications and budgets, as well as implement accounting and management reporting systems.

We can share information.

Participant & Contact Information

Leonard, Jr., Thomas F.*

Manager-Accounting Projects
General Electric Corporation
3135 Easton Turnpike
Fairfield, CT 06431
Ph.: (203) 373-3179
Fax: (203) 373-3162
Internet:

Lindsly, Joseph A.

Issue Manager, Waste Reduction
Dow Chemical U.S.A.
Environmental Quality
2030 Dow Center
Midland, MI 48642
Ph.: (517) 636-1215
Fax: (517) 638-9933
Internet:

Link, Kristine F.*

Project Manager
Amoco Oil Company
P.O. Box 401
Texas City, TX 77592-0401
Ph.: (409) 945-1190
Fax: (409) 943-2421
Internet:

Long, R. Brian

Training and Development Manager
Spartan Mills
P.O. Box 1658
Spartanburg, SC 29304-1658
Ph.: (803) 439-5277
Fax: (803) 439-5270
Internet:

Lordan, John J.

Vice President, Business Affairs
Johns Hopkins University
230 Garland Hall - 3400 N. Charles St.
Baltimore, MD 21218
Ph.: (410) 516-7253
Fax: (410) 516-5448
Internet:

Lorton, Gregory A., P.E.*

Manager, Chemical and Environmental
Engineering Group
Ogden Environmental and Energy
Services Co., Inc.
5510 Morehouse Drive
San Diego, CA 92121
Ph.: (619) 458-9044
Fax: (619) 458-0943
Internet:

Experience & Capabilities

Responsible for accounting and analysis at a policy level.

Significant accounting/analysis experience.

I am working on a project to provide important environmental cost information to decision makers. We plan to use current accounting systems to the extent possible.

Can provide experience and ideas.

I review the budgeting process and educate employees in the importance of the program; counseling in training and development of environmental programs.

I identify and evaluate the feasibility of waste minimization/pollution prevention options. Feasibility evaluation includes technical and economic feasibility. Economic feasibility has covered payback period and discounted cash flow techniques (IRR and NPV) using capital budgeting. I also identify total costs of waste management to support pollution prevention and compliance.

Identify and evaluate waste minimization pollution prevention opportunities. Technical and economic analyses include capital and operating cost estimates; profitability criteria; and profitability analysis (payback period, internal rate of return, net present value). Determine total costs of hazardous waste management.

Participant & Contact Information

Experience & Capabilities

Lucas, Joseph A. *

President

Inland Technology Inc.

2612 Pacific Hwy. East, Suite C

Tacoma, WA 98424-1045

Ph.: (206) 922-8932

Fax: (206) 926-0577

Internet:

I manage a company that designs and manufactures alternative chemicals for solvent substitution. We have completely internalized environmental considerations into our decision making process and have numerous awards for our environmentally exemplary manufacturing process.

Advise on how to make env. performance a focus equal to profit in business decision making.

Maclean, Richard W. *

V.P. Environmental, Health and Safety

Arizona Public Service Company

P.O. Box 53999, M.S. 9085

Phoenix, AZ 85072-3999

Ph.: (602) 250-2916

Fax: (602) 250-3002

Internet:

Organizing company to use better cost tracking methods to support pollution prevention.

Benchmarking best practices. Practical application of full cost accounting.

Maddox, Jack *

Manager, Corporate Environmental
Management

Dow Chemical U.S.A.

P.O. Box 0995

Midland, MI 48686-0995

Ph.: (517) 496-8561

Fax: (517) 496-5419

Internet:

Mangan, Andrew *

Executive Director

Business Council for Sustainable
Development

8303 Mapac Expressway

Suite A240

Austin, TX 78759

Ph.: (512) 794-8813

Fax: (512) 794-8815

Internet:

Mallonee, Cindy A. *

Supervisor, Construction Accounting

Arizona Public Service Company

P.O. Box 53999

Phoenix, AZ 85022

Ph.: (602) 250-3568

Fax: (602) 250-3803

Internet:

Martchek, Kenneth J.

Program Manager

Alcoa Aluminum Company of America

1501 Alcoa Building

Pittsburgh, PA 15219-1850

Ph.: (412) 553-4274

Fax: (412) 553-3231

Internet:

Participant & Contact Information Experience & Capabilities

Marvel, Don L.

E.I. du Pont de Nemours and Company
Inc.
Finance Department
DuPont Building 10068
Wilmington, DE 19898
Ph.: (302) 774-2207
Fax: (302) 774-0145
Internet:

McCarron, James M. *

Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
Ph.: (602) 966-9891
Fax: (602) 968-9469
Internet:

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of \$48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

McKinnon, Richard, F.C.A.

Vice-President, Finance
TransAlta Utilities Corporation
110-12th Avenue S.W.
Box 1900
Calgary, Alberta, CANADA T2P 2M1
Ph.: (403) 267-7412
Fax: (403) 267-3630
Internet:

Mekvanich, Kriang Krai *

Assistant General Manager
Phanomsarakam Industrial Park
94 Moo 3 Khaohinzon, Phanomsarakam
Chacherngsao 24120, THAILAND
Ph.: (038) 589-099
Fax: (038) 589-099
Internet:

I have assigned to draft up the environmental policies for the factories complex as well as to verify every environmental project proposal.

Milan, Edgar J.

Vice President & Controller
Tenneco, Inc.
P. O. Box 2511
Houston, TX 77252-2511
Ph.: (713) 757-8255
Fax: (713) 757-5556
Internet:

Participant & Contact Information Experience & Capabilities

Minter, Frank C., CPA

VP and CFO

Samford University

School of Bus. - Acctg. Chair. & Prof.

Birmingham, AL 35229

Ph.: (205) 985-4540 (H), (205) 870-2546

(School)

Fax: (205) 870-2464 (F-School)

Internet:

Moore, Frederick L.

Assistant Director of Environmental

Affairs

Union Carbide Corporation

39 Old Ridgebury Road

Danbury, CT 06817

Ph.: (203) 794-2948

Fax: (203) 794-5275

Internet:

Our corporate environmental staff sets policy for the company.

Muhlebach, George J., Ph.D.*

Director, Environmental Affairs

Ciba-Geigy Corporation

444 Saw Mill River Road

Ardsley, NY 10502

Ph.: (914) 479-4163

Fax: (914) 479-2332

Internet:

I prepare and evaluate project justification.

Progressive management information system.

Murville, Dean A.

Principal

MUVEX International, Inc.

2500 Q Street, NW, #544

Washington, DC 20007

Ph.: (202) 338-5214

Fax: (202) SAME

Internet:

Nagle, George *

Director Env. & Health & Safety Services

Bristol-Myers Squibb Company

315 Thompson Road

P.O. Box 182

East Syracuse, NY 13057

Ph.: (315) 432-2731

Fax: (315) 432-4761

Internet:

Prepare new project capital and operating budget forecasts.

Nelson, Roger E. *

Group Manager

BHP Minerals

Environment, Health, and Safety

550 California Street

San Francisco, CA 94104-1020

Ph.: (415) 774-2297

Fax: (415) 774-2028

Internet:

We are experienced in costing environmental programs related to the mining industry however we do not offer consulting services.

Participant & Contact Information

Newton, Fred J., CPA *

Deputy Director
Defense Contract Audit Agency
Cameron Station
5010 Duke Street, Room 4C346
Alexandria, VA 22304-6178
Ph.: (703) 274-7281
Fax: (703) 617-7450
Internet:

Nichols, William G.

Alcoa Aluminum Company of America
1501 Alcoa Building
Pittsburgh, PA 15219
Ph.: (412) 553-3366
Fax: (412) 553-4603
Internet:

Niskala, Mikael *

Researcher
University of Lapland
P.O. Box 122
96101 Rovaniemi, FINLAND
Ph.: +358-60-324682
Fax: +358-60-324600
Internet:

Noskin, Hilary A.

Environmental Scientist
Los Alamos National Lab
P.O. Box 1663
MS-K572
Los Alamos, NM 87532
Ph.: (505) 665-8289
Fax: (505) 665-3390
Internet:

Ogden, Mark L.

Vice President & Corp. Controller
The Upjohn Company
7000 Portage Rd., Bldg. 8100-243-63
Kalamazoo, MI 49001-0199
Ph.: (616) 323-5623
Fax: (616) 323-4172
Internet:

Olha, Jennifer

Research Associate
Environmental Policy Center
2000 L Street, N.W., Suite 710
Washington, DC 20036
Ph.: (202) 296-7444
Fax: (202) 296-7442
Internet: jolha @ cap.gwu.edu

Experience & Capabilities

I provide Headquarters direction to the federal government audit organization responsible for auditing contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies.

We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.

I am doing my licentiate thesis of environmental accounting. My thesis deals with external financial reporting of a steel company. I also teach accounting and capital budgeting linked to the environmental issues.

Research and lectures of corporate environmental accounting.

Participant & Contact Information Experience & Capabilities

Paige, William

Manager, Prevention & Compliance
Program
General Electric Company Industrial and
Power Systems
P.O. Box 1949
Raleigh, NC 27602
Ph.: (919) 821-0093
Fax: (919) 821-3807
Internet:

Peargin, Janet C. *

Environmental Engineer
Chevron Research & Tech. Co.
P.O. Box 4054
1003 West Cutting Blvd.
Richmond, CA 94804-0054
Ph.: (510) 242-3226
Fax: (510) 242-1380
Internet:

Nothing currently, but I act as a "consultant" to our Operating Companies and several have become more interested in looking at environmental costs.

We're really on the very beginning. Infancy. Hope to have some fairly good inventory (work) tracking systems in place by year end. The cost accounting pieces would follow later.

Peck, Ralph E.

Manager, ILS and CM
Allison Transmission
P.O. Box 894 F07
Indianapolis, IN 46206-0894
Ph.: (317) 242-2743
Fax: (317) 242-3046
Internet:

Perrell, III, John J., CPA

Vice President, Financial Standards
American Express Co.
Am. Exp. Tower - World Fin. Ctr.
200 Vesey Street
New York, NY 10285-4650
Ph.: (212) 640-3658
Fax: (212) 640-4961
Internet:

Poduska, Richard (Dick)

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Participant & Contact Information Experience & Capabilities

Price, Ed

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Price, Randy *

Director, Environmental Affairs
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At present, I am just tracking developments in the arena of full cost accounting. I also chair the Business Roundtable's waste minimization committee and we are starting to address this issue in the committee.

Proveaux, Jeff

Accounting Manager
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Pucciano, Frank *

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Putnam, David L. *

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Environmental Quality Systems
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Internet:

I provide consulting services involving pollution prevention, waste minimization, and environmental impact analysis. I train/teach others to use these methodologies.

Pollution Prevention Assessment, Waste Minimization Surveys, Environmental Impact Analysis, and Emission Inventory Development.

Quick, Ed *

Manager, Environmental Health & Safety
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Participant & Contact Information Experience & Capabilities

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Renato, Julian M. David *

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Robertaccio, Francis L. *

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I am in research and development with a new "Pollution Prevention" program; still looking to give the program definition, but have a strong interest in the non-technical aspects of pollution prevention.

Resources (people/funds) and a forum for trying things.

Rock, Clifford L. *

Director of Marketing
The Navix Corporation
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We are developing an enterprise information system for the management of environmental, health and safety businesses. Our system allows for materials accounting with the ability to cost the processes.

We can provide an integrated-media environmental information system that will enable large companies to track their material releases across media and assess cost components to the waste materials.

Rogero, Jr., L. Hal, CPA

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Rubin, Leonard G. *

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United Nations (CCC/UN) -
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I interface on all environmental issues, national and international.

Provide liaison with United Nations.

Participant & Contact Information

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Environmental Design Program Manager
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Sakornarun, Suporn *

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Selman, Belle F. *

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Internet:

Experience & Capabilities

I facilitate design teams to consider environmentally preferable design alternatives. And without a method for life cycle costing the design teams have little justification for taking certain approaches which increase direct costs.

Publications which describe our best practices. Participation in external organizations to share successes and failures.

I am developing the new concept of moving from treatment to preservation.

Disseminate to industries and public; Service to industries.

I am trying to encourage cooperative efforts to improve technology relating to product life cycle analysis, risk-benefit analysis, environmental cost accounting and other needs of chemical manufacturers.

Multiple.

Develop industrial waste prevention programs for industry, including total cost accounting audits of wasted raw materials.

Industrial waste prevention engineering services, waste prevention/source reduction and tracking software, and waste prevention training services.

Participant & Contact Information Experience & Capabilities

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Shim, Tong Wook

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I am developing new management accounting and capital budgeting methods for our forests and pulp mill industry.

Aracruz Cellulose S.A. (a pulp mill industry) is associated to ABECCEL (Brazilian Pulp Mills Association), ICC and BCSD. It is prepared to share its experience, with other pulp mill operators, through those business organizations.

Singer, Scott *

Manager, Environmental Engineering
Norden Systems Inc.
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Segregation of costs associated with hazardous waste disposal. Segregation of costs for the elimination of CFCs.

We can share experiences from our company and our parent, United Technologies Corporation.

Soderberg, Art *

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Experience & Capabilities

I propose supplemental environmental projects in the context of civil penalty settlements, and I work with the individuals in our organizations who prepare project justifications.

I can participate in developing joint industry-government initiatives regarding environmental costs and benefit accounting.

I prepare worksheets and guidance documents on pollution prevention for facility personnel. In these worksheets and documents there are areas for cost/project viability comparisons and assessments and capital project budgeting and evaluation. Additionally, we would like to better associate costs to specific product lines and/or areas.

Business is in infancy but we seriously hope we can provide helpful documents to others in the near turn.

My group prepares project proposals, including economic justification for oil refinery facilities and improvements.

Twenty years in oil industry, much of it with environmental component. Some economics training and experience. Canadian contacts with the industry and government agencies.

Participant & Contact Information

Experience & Capabilities

Thibault, Michael J. *

Assistant Director, Policy & Plans
Defense Contract Audit Agency
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I manage the Headquarters directorate of DCAA responsible for researching and developing audit guidance for audits of contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies.

We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.

Thoem, Terry L. *

Manager, Safety, Health, and Environ. -
Int. Business Dev. & Resources
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Participant & Contact Information Experience & Capabilities

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Developing corporate (multi-operation) accounting method.

Volkmar, Robert D.

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Vrana, Bruce M.

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I evaluate alternatives for technical and economic merit, including the impact of environmental factors.

Participant & Contact Information Experience & Capabilities

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Provide/interface between environmental issues and the cost accounting and capital budget departments.

Wesolowski, Daniel *

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I am responsible for coordination of pollution prevention activities for the corporation, including project justifications. I also chair a committee which is looking at environmental cost accounting. Experience in coordinating a corporate pollution prevention program. Experience in performing financial analysis of pollution prevention alternatives.

I chair a committee which is focusing on environmental managerial accounting and capital budgeting practices. At this point, we are in the information gathering and planning mode.

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Participant & Contact Information Experience & Capabilities

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Wood, Jeannie *

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Global Manufacturing WHQ4
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I organized and currently chair the AT&T Green Accounting Team commissioned by AT&T's Design for Environmental Coordinating Team. The Green Accounting Team has representatives from multiple sites and functions and is using an Activity Based approach for measurement and change management. Our charter is to integrate environmental considerations into our management accounting practices, processes and decisions.

Our team can provide overviews and assessment tools for process improvements which emphasize best practices replacing the need for compliance.

We have developed a Green Accounting assessment/improvement tool for site use which includes a mapping resource to environmental activities. As this is deployed in 1995, our team will identify and orient traditional financial models toward an Activity Based view and an environmental context.

Woods, Shelley *

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Participant & Contact Information

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3W-09
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Internet:

Experience & Capabilities

I am currently the Logistics Department point of contact for estimating the disposal of hazardous waste costs for weapon systems under development.

PARTICIPANTS INVOLVED IN LEGAL SERVICES

Participant & Contact Information

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Attorney

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Internet:

Experience & Capabilities

My practice includes topics related to business systems such as pollution prevention, process safety management, ISO9000, Americans with Disabilities Act, and Electromotion Understanding of SARA Title III, Pollution Prevention Act, storm water regulations, RCRA manifest certification, OSHA Process Safety Management Standards, and ISO9000 contractual obligations.

I wrote an article for the October, 1994 issue of Occupational Health and Safety about integrating process safety management and ISO9000. I am currently writing a book entitled The How of Business Systems showing how pollution prevention integrates with ISO9000 and other Total Quality Management topics.

PARTICIPANTS INVOLVED IN LENDING/FINANCIAL SERVICES

Participant & Contact Information Experience & Capabilities

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Delaney, Elizabeth *

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Participant & Contact Information Experience & Capabilities

Fischer, Guy *

Neighborhood Environmental Partnership
Coordinator
Bottineau Citizens in Action
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Ganzi, John T. *

Principal
Environment Management Services
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Management/financial consultant to financial services industry in examining how to approach the valuation and credit aspects of environmental costs, tax implications, and depreciation issues.

GAPP and SEC issues as they pertain to CERCLA. Credit risk implications associated with environmental short and long term issues. Training staff in knowing what to look for in new business transactions.

Goldberg, Terri L. *

Pollution Prevention Program Manager
North East Waste Management Officials' Association
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Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.

Harris, Richard M., C.A.

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Kennedy, Mitchell L. *

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GZA GeoEnvironmental, Inc.
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Internet:

I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices.

GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development.

We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.

Participant & Contact Information

King, Alfred M., CMA *

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Valuation Research Corporation
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Experience & Capabilities

I am on IMA's MAP committee, dealing with corporate accounting and reporting issues. We also as a firm value property, and the impact of environmental hazards on value.

We are a non-profit community development loan fund whose original mission was to encourage business ownership by low income people. We have begun a Pollution Prevention Lending Project, the goal of which is to remove the financial barriers to implementing Pollution Prevention solutions to small companies who are large quantity generators of pollution.

The major objective of the project is to lend money and technical assistance to 4-8 companies who will agree to act as demonstration sites. We will be involved with both capital budgeting and environmental cost accounting with each one of the companies as part of the assistance package to the companies.

PARTICIPANTS INVOLVED IN NON-PROFIT CURRICULUM

Participant & Contact Information

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Experience & Capabilities

Management Institute for Environment and Business (MEB) formalized "The Business-Environment Learning and Leadership (BELL) Program," a consortium of 25 business schools committed to integrating environmental issues throughout the core curriculum. BELL brings together universities, corporations and communities to advance the "greening" of management education through five programmatic components: curriculum, development, technical assistance, university-community partnerships, conferences and materials exchange. MEB staff conducts campus site visits, engage in joint case development and facilitates partnerships among universities, corporations and communities.

BELL builds on the successes of existing partnerships between MEB and seven leading business schools -- Northwestern University, Stanford University, University of Michigan, University of Texas and University of Virginia, Indiana University and Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM). These relationships were developed through MEB's Pilot Program in Environmental Management Education, which began in late 1991.

I administer conferences that offer continuing professional education to accountants about environmental issues.

We are interested in alliances that will help provide education to move people.

- (1) North American Environmental Conference.
- (2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues.
- (3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.

Train others in econ analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information.

Training; Assessment Procedures; Links with Quality Management; Academic Networks. Research Training Analysis; Applications Networking.

Participant & Contact Information

Experience & Capabilities

Speicher, Ann Leigh

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We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"), and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

PARTICIPANTS INVOLVED IN NON-PROFIT RESEARCH

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Experience & Capabilities

I am developing regional environmental and economic accounts for the New York/New Jersey/Connecticut region.

Design of integrates accounting methods.

I am working with business organizations and companies in developing and sharing information on pollution prevention and resource recovery and their effects of costs, benefits and employment, for both private and public. With colleague, Regina Armstrong and others, we are developing regional environmental accounts which will both feed into and draw from corporate and public accounts.

RPA works with an extensive network of public policy governments, and business organizations in the 31 counties of the New Jersey, Connecticut and New York metropolitan region. Both develop and disseminating information regarding urban planning issues such as transportation, solid waste, land use and watersheds. We can help link the work industrial organizations are doing into shared research, public information, conferences, and policy analysis based on innovations in environmental cost accounting and capital budgeting.

Director of the World Resources Institute's Program in Technology and the Environment and member of the U.S. EPA's National Advisory Council for Environmental Policy and Technology (NACEPT). WRI's program in Technology and the Environment seeks to identify policy options that promote the rapid, continuing shift toward cleaner, more material and energy-efficient technologies in the United States and abroad. A component of the program is Environmental Accounting. WRI believes that proper measurement and accountability are fundamental to correct environmental management decisions. Accordingly, an important element of the program is an effort to develop new methods of business and economic accounting that consider evenhandedly both the costs of environmental protection and the costs of foregoing environmental protection. WRI is working with accountants, economists, and management experts to develop and publicize accounting systems that accurately identify environmental costs and risks and allocate them to their sources within the economy and within the firm.

Development of source reduction and recycling strategies for industry. Technical feasibility assessments of P2 projects. Financial feasibility assessments of P2 projects (e.g., payback period analyses).

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Experience & Capabilities

I develop and implement pollution prevention programs for business/industry.

Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses.

I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for undergraduate and MBA electives. Executive education courses on Green Design and Environmental Management.

Managing WRI's Study of Accounting Practices at Fortune 100 companies.

I provide liaison between our technical committees and between our organization and other organizations, who are interested in, or perform such work.

We are a non-profit educational association for professionals involved in estimating, cost control, planning and scheduling, profitability analysis, and project management of engineering projects.

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Experience & Capabilities

Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities.

Community education to minority neighborhoods.

We are funding two projects: one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process.

Referral, grants

Train others in econ analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information.

Training; Assessment Procedures; Links with Quality Management; Academic Networks. Research Training Analysis; Applications Networking.

Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal.

Course outlines. Executive education programs.

Participant & Contact Information Experience & Capabilities

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I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities.

My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.

Kerr, Rob

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Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy.

Course outlines, executive education programs, guest speakers, computer software.

Mang, Robert A. *

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Organizing a task force of several disciplines including business people and accountants to (1) frame a research project to develop internalized accounting of external environmental and social costs, and (2) to create a process for developing business stakeholdership in the proposal.

At the moment, not much other than names. In the near future, information, contacts and forums for discussing and discriminating information, ideas and proposals.

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Advise the P2 Program within the NJDEPE on incorporating TCA into policy and marketing the concept. In the past, project manager and co-architect of first research study to test TCA concept out on companies, work with them to understand the relevance of specific ten components and cost items, and develop actual numbers for a proposed investment both before and after applying TCA.

NJDEPE: Early experience in applying TCA in policy through P2 Plans, using a combination of mandatory and voluntary elements. Myself: Besides the marketing of TCA, I'm trying to think through the place of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.

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My colleagues and I are reviewing and improving methods for utilizing environmental cost (accounting) data in life cycle analyses reflecting EH&S costs, and for aggregating micro (individual firm) data to industry (national and subnational) levels.

Designing and implementing economic, environmental, waste reduction, and energy efficiency measures for assessing performance and policy/regulatory effectiveness.

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Non-Waste Technology
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Developing total cost assessment methods for microeconomic use. Try to show that pollution prevention solutions are worth implementing.

Just started the work on this area.

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Experience & Capabilities

We perform solid waste audits for small businesses so I like to keep up-to-date on financial incentive/disincentives to waste reduction, industrial hazardous waste.

I am developing a PC based tool for integrating life cycle environmental analysis and life cycle cost analysis into a strategic business management tool.

Life cycle cost and environmental analysis strategic environmental management.

Preparing to begin a study on Integrating the Goals of Industrial Competitiveness and Environmental Protection, which would likely include considerations of cost accounting and capital budgeting decisions.

National Research Council of the National Academy of Sciences is a private, non-profit organization, which has been mandated by Congress to advise the government in matters.

Oversees program in PP economics supported by EPA, state governments, and various private corporations. Studies how a firm's capital budgeting process and project financial investment practices may be altered to encourage PP versus end-of-pipe investments. Works with American Society of Testing and Materials in developing a national standard for total cost assessment (TCA), an alternative approach to conventional financial analysis which better accounts for long-term, hidden, and less tangible benefits of pollution prevention. Also involved in developing corporate-wide indicators of environmental performance. Methods, tools, and case studies developed will be available for educational purposes.

Consulting on organizational changes that impact on corporate culture, policies and structures: research on attitudes and corporate culture; facilitation of focus and strategy groups; and advice on communication of decision and initiatives. Familiarity with environment of accounting profession.

PARTICIPANTS INVOLVED IN NON-PROFIT TECHNICAL ASSISTANCE

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Experience & Capabilities

Management Institute for Environment and Business (MEB) formalized "The Business-Environment Learning and Leadership (BELL) Program," a consortium of 25 business schools committed to integrating environmental issues throughout the core curriculum. BELL brings together universities, corporations and communities to advance the "greening" of management education through five programmatic components: curriculum, development, technical assistance, university-community partnerships, conferences and materials exchange. MEB staff conducts campus site visits, engage in joint case development and facilitates partnerships among universities, corporations and communities.

BELL builds on the successes of existing partnerships between MEB and seven leading business schools -- Northwestern University, Stanford University, University of Michigan, University of Texas and University of Virginia, Indiana University and Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM). These relationships were developed through MEB's Pilot Program in Environmental Management Education, which began in late 1991.

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I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.

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I prepare budgetary estimates and project reviews, and use the project database for performing capital requirements analyses for the Army's environmental program. This requires assessment of Army-wide capital budget needs based on future regulations, and we attempt to ensure that operating improvements are not charged off to environmental budgets.

We have a powerful database of projects across all media programs that can serve as a project cost/schedule baseline. We have many years of experience in capital allocation and budgeting. I am also the President of an environmental association which may serve as a useful network.

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Experience & Capabilities

I assist companies in identifying opportunities for pollution prevention. This requires assessing the costs of current practices and comparing them with the cost of P2 options.

Our organization has an active program with the provincial and federal governments and participating companies (~12) in pollution prevention. We have a clean technology program under development, as well as a P2 training program.

Developing new systems for Total Cost Assessment to be used by industry.

Environmental and energy consultancy; environmental and energy management and auditing.

I teach workshops on pollution prevention accounting.

Technical assistance to manufacturers that deal with cost accounting for production and environmental compliance. We operate a pollution prevention program for manufacturers. We provide pollution prevention audits and technical assistance that includes accounting practices.

I provide liaison between our technical committees and between our organization and other organizations, who are interested in, or perform such work.

We are a non-profit educational association for professionals involved in estimating, cost control, planning and scheduling, profitability analysis, and project management of engineering projects.

The MEP provides technical assistance to manufacturers through regional non-profit organizations.

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Experience & Capabilities

Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.

I prepare project justifications.

Checklist to identify areas of technology transfer to eliminate or reduce pollution.
Skills/services to assist with projects to accomplish pollution prevention.

We are funding two projects: one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process.

Referral, grants

I compile cost and weight figures based from material and waste minimization projects at MCAS Tustin. These reports are used to identify budgeting and purchase of P2 products relating to aviation industry.

Hazardous material and waste minimization management and cost reduction.

Material/waste minimization is an ongoing effort started in April 94. Our office currently manages all materials in waste aboard MCAS Tustin. All material/waste is issued and retrieved on computer database to account for all use. Materials that are returned are screened for re-use if applicable. The computer program has been established by the U.S. Navy and implemented here at tustin. Efforts in solid waste reduction and recycling have also begun. Since establishment of this program a huge savings has resulted not only in new material purchase, but waste disposal cost. A 1994 annual cost a savings report has been compiled and is kept aboard MCAS Tustin further information or a copy can obtain by contacting station environmental dept. 714-726-7629.

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Experience & Capabilities

I present pollution prevention techniques to small and mid-sized businesses so they can establish pollution prevention projects at their facility.

We believe economic health and environmental health are not mutually exclusive - pollution prevention is the method to combine those two seemingly disparate objectives.

Editor-in-Chief and contributing author on forthcoming (July '93) on text "Hazardous Waste Cost Control" developed for estimators, cost engineers and accountants, environmental engineers, planner/schedulers, finance managers, upper level/graduate environmental engineering college students.

Expertise on budgeting (baseline development), grounds-up estimating development, risk analysis, variance analysis, performance analysis on costs and schedules, claims and dispute avoidance, and labor productivity development for waste management and environmental restoration. Total cost management that includes capital budgeting and managerial accounting.

We are a non-profit community development loan fund whose original mission was to encourage business ownership by low income people. We have begun a Pollution Prevention Lending Project, the goal of which is to remove the financial barriers to implementing Pollution Prevention solutions to small companies who are large quantity generators of pollution.

The major objective of the project is to lend money and technical assistance to 4-8 companies who will agree to act as demonstration sites. We will be involved with both capital budgeting and environmental cost accounting with each one of the companies as part of the assistance package to the companies.

I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention.

We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.

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Experience & Capabilities

Our publishing company plans to publish a newsletter devoted to environmental accounting.

We provide a communications channel for teaching and learning about the practical and theoretical aspects of accounting. Moreover, our nine accounting niche newsletters constitute, in effect, networks of interested users of specialized accounting information.

I administer conferences that offer continuing professional education to accountants about environmental issues.

We are interested in alliances that will help provide education to move people.

- (1) North American Environmental Conference.
- (2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues.
- (3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.

My area of expertise in environmental cost accounting focuses on dollar costs associated with environmental risks and hazards in waste management applications. Prepared a lecture series in which such items are presented in a matter-of-fact fashion geared toward the plant or corporate environmental manager.

Pro-bono or contractual basis to other members of the Network, dependent upon the level of assistance required.

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Internet:

Makower, Joel

Editor
The Green Business Letter
1519 Connecticut Avenue, N.W.
Washington, DC 20036
Ph.: (202) 332-1700
Fax: (202) 332-1700
Internet:

Müller, Kaspar *

Ellipson Ltd.
Leonhardsgraben 52
4051 Basle
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Fax: 0041 61 261 93 13
Internet:

Randall, Robert F.

Editor
Institute of Management Accountants
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Fax: (201) 573-0639
Internet:

Ross, Nicola

Editor/Publisher, P. Biol.
EnviroLine
222 Riverfront Avenue S.W.
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Fax: (403) 263-3280
Internet:

Experience & Capabilities

Write articles on environmental issues.

Resource material. Stories generated will get the word out to the industrial community.

Editor, The Green Business Letter, covering corporate environmental initiatives and related issues.

- Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency"
- Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94.
- Different projects for clients (eco-management, eco-controlling, eco-reporting and so on).
- Large experience in accounting and reporting, financial markets combined with experience in eco-management.
- Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts.
- Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.).
- I'm in very close contact to Stefan Schalleger who gave me this form.

As editor of Management Accounting, I want to publish environmental cost accounting case studies in order to disseminate latest information on the topic to readers.

Publishing outlet for environmental accounting articles.

Participant & Contact Information

Speicher, Ann Leigh

Manager, Public Policy and Information
Office

American Society for Engineering
Education

Eleven Dupont Circle

Suite 200

Washington, DC 20036-1207

Ph.: (202) 986-8500

Fax: (202) 265-8504

Internet:

Victory, Kate*

Editor, Business and The Environment

Cutter Information Corporation

37 Broadway

Arlington, MA 02174

Ph.: (617) 641-5123

Fax: (617) 648-8707

Internet:

Experience & Capabilities

We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"), and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

Business and the Environment reports on developments in environmental accounting, and how corporations are using this tool.

Newsletter publishing — can offer articles on the topic.

PARTICIPANTS INVOLVED IN PUBLIC RELATIONS

Participant & Contact Information

Serrano, Ricardo V.*

National Coordinator

Philippines Department of Environment
and Natural Resources

Urban Pollution Coordinating Office

Dilimn, Quezon City, PHILIPPINES

Ph.: 999-710

Fax: 98666

Internet:

Experience & Capabilities

I am at the initial phase of introducing Pollution Prevention which would require all these -- "Cost Accounting" project justification concerns.

Representing the national government, I have extensive network both in business and private sectors that I can package.

PARTICIPANTS INVOLVED IN TRADE ASSOCIATIONS

Participant & Contact Information

Experience & Capabilities

Anderson, Bill

Executive Director
American Academy of Environmental
Engineers
130 Holiday Court
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Annapolis, MD 21401
Ph.: (410) 266-3311
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Internet:

Barrentine, Becky

Manager Information Issues
Financial Executives Institute
10 Madison Avenue
P.O. Box 1938
Morristown, NJ 07962-1938
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Internet:

Bernhard, Mary *

Manager, Environmental Policy
U.S. Chamber of Commerce
Environmental Policy
1615 H Street, N.W.
Washington, DC 20062-2000
Ph.: (202) 463-5533
Fax: (202) 887-3445
Internet:

Co-sponsored Env. Accounting and Capital Budgeting Workshop with EPA.

Bisgay, Louis, CPA *

Director, Management Accounting
Practices
Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Ph.: (201) 573-6215
Fax: (201) 573-0639
Internet:

IMA's senior technical committee, the Management Accounting Practices Committee, has a subcommittee to deal with environmental matters, but it has not been very active in the area. Co-sponsored Accounting and Capital Budgeting Workshop with EPA.

Our MAP Committee authorizes publication of Statements of Management Accounting. The Statements offer guidance to management accountants. A statement could address accounting for environmental costs and benefits.

Bishop, William

Executive Director
Institute of Internal Auditors
249 Maitland Avenue
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Participant & Contact Information Experience & Capabilities

Bradley, Mitch

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Cote, Joseph T.

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American Institute of Certified Public
Accountants
Harborside Financial Center, 201 Plaza
Three
Jersey City, NJ 07311
Ph.: (201) 938-3535
Fax: (201) 938-3516
Internet:

Cotter, Mark, Ph.D., P.Eng.

Director, Environment
Automotive Parts Manufacturers'
Association
195 The West Mall, Suite 516
Toronto, Ontario, CANADA M9C 5K1
Ph.: (416) 620-4220
Fax: (416) 620-9730
Internet:

Cowan, Sharon R.

Manager, Federal Gov't Relations
American Society of Mechanical
Engineers
1828 L Street, N.W.
Suite 906
Washington, DC 20036-5104
Ph.: (202) 785-3756
Fax: (202) 429-9417
Internet:

Deacon, Thomas E. *

Managing Director, Continuing
Education
Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Ph.: (800) 638-4427/(201) 573-9000, ext.
158
Fax: (201) 573-8185
Internet:

I administer conferences that offer continuing professional education to accountants about environmental issues.

We are interested in alliances that will help provide education to move people.

(1) North American Environmental Conference.

(2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues.

(3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.

I assist companies in identifying opportunities for pollution prevention. This requires assessing the costs of current practices and comparing them with the cost of P2 options.

Our organization has an active program with the provincial and federal governments and participating companies (~12) in pollution prevention. We have a clean technology program under development, as well as a P2 training program.

Participant & Contact Information Experience & Capabilities

Ehmann, Janet

Executive Director
Institute of Environmental Sciences (IES)
940 East Highway
Mount Prospect, IL 60056
Ph.: (708) 255-1561
Fax: (708) 255-1699
Internet:

Feher, Ted, CPA

Vice President
National Conference of CPA Practitioners
14505 Torrey Chase, Suite 100
Houston, TX 77014
Ph.: (713) 893-7550
Fax: (713) 587-1420
Internet:

Fillo, John P. *

Senior Program Manager
ENSR Consulting and Engineering
1001 Liberty Avenue, 9th Floor
Pittsburgh, PA 15222
Ph.: (412) 261-2910
Fax: (412) 765-1421
Internet:

Participate in performing waste minimization assessment for clients, which include cost estimating/accounting as part of decision making process. Also, I represent the Center for Waste Reduction Technologies (CWRT), an AIChE-affiliated organization; we have explored cost accounting as a key issue for justifying waste minimization.

ENSR is a full-service environmental engineering/consulting company, including services in the waste management/engineering areas and experience in performing technical/economic waste minimization assessments in many industrial sectors. CWRT is an organization that represents the chemical engineering profession in advancing waste reduction/pollution prevention. Its membership consists of petroleum and chemical companies, engineering/environmental consultants and research laboratories.

Freedman, Julian *

Director of Research
Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Ph.: (201) 573-9000
Fax: (201) 573-0639
Internet:

I facilitate the Institute of Management Accountants Research initiatives -- one being issues relating to the environment.

Forums, publications and articles on the topic.

Giesecke, Anne G., Ph.D.

Vice President, Environmental Activities
American Bankers Association
1350 I Street, N.W.
Suite 1290
Washington, DC 20005
Ph.: (202) 789-0300
Fax: (202) 893-1164
Internet:

Provide information to companies who are developing new management accounting methods for environmental costs.

Hauser, Thomas

Executive Director
University of Cincinnati
American Institute for Pollution Prevention
Department of Civil Engineering
Cincinnati, OH 45221-0071
Ph.: (513) 556-2517
Fax: (513) 556-2522
Internet:

AIPP serves as a link between EPA and industry by generating public and private sector support to aid EPA in its efforts to achieve industrial adoption of PP procedures. Promotes conferences, develops educational materials for members and universities,

Participant & Contact Information Experience & Capabilities

Hudson, John *

Vice President, Technical Standards & Services
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775
Ph.: (212) 596-6262
Fax: (212) 596-6213
Internet:

Hummer, Jr., Robert H., CPE *

Vice President
American Institute of Plant Engineers
11170 Tattersall Tr.
Oakton, VA 22124
Ph.: (703) 385-8868
Fax: (703) 435-9008
Internet:

I prepare/review/approve project justifications, complete condition assessment surveys and capital asset management plans for a variety of clients.

AIPE operates an online benchmark reference for plant engineers and facilities managers so that they might compare their costs and operating standards with those of others. If accurately and consistently quantified, the costs of environmental matters can be included in these data.

Ihlanfeldt, William J. *

Assistant Controller
Shell Oil Company
P.O.Box 2463
Houston, TX 77252-2463
Ph.: (713) 241-3210
Fax: (713) 241-7261
Internet:

Member – AICPA's Environmental Accounting Task Force. Member – FEI's Committee on Corporate Accounting's Subcommittee on Environmental Accounting, and Vice President – IMA's Professional Relations.

Kates, Jim

Vice President for Govt. Affairs
Financial Executives Institute
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Kellogg, Dorothy *

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Chemical Manufacturers Association
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Kennedy, Norine

Director, Environmental Affairs
U.S. Council for International Business
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Participant & Contact Information Experience & Capabilities

Leach, Kathleen, CPA *

Director, Course & Program
Development
Institute of Management Accountants
10 Paragon Drive
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LeGrande, Charles

Director of Technology
Institute of Internal Auditors
249 Maitland Avenue
Altama Springs, FL 32701-4201
Ph.: (407) 830-7600 x277
Fax: (407) 831-5171
Internet:

Mang, Robert A. *

Chairman, Sustainable Economy Project
World Business Academy
Route 7, Box 127 TM
Santa Fe, NM 87505
Ph.: (505) 984-2254
Fax: (505) 989-4252
Internet:

Organizing a task force of several disciplines including business people and accountants to (1) frame a research project to develop internalized accounting of external environmental and social costs, and (2) to create a process for developing business stakeholdership in the proposal.

At the moment, not much other than names. In the near future, information, contacts and forums for discussing and discriminating information, ideas and proposals.

Mason, Ann

Associate Director
Chemical Manufacturers Association
Environmental Div., Pollution Prevention
2501 M Street, N.W.
Washington, DC 20037
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Fax: (202) 887-1237
Internet:

Mastrandonas, Andrew *

Program Director
Global Environmental Management
Initiative (GEMI)
2000 L Street, N.W.
Washington, DC 20036
Ph.: (202) 296-7449
Fax: (202) 296-7442
Internet:

Help GEMI develop an "env-accounting model" for industry.

Broad overview of industry needs concerning environmental accounting.

Participant & Contact Information

McCarron, James M. *

Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
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Fax: (602) 968-9469
Internet:

Miller, David A.

Associate
SocioTechnical Research Applications
1100 Wilson Boulevard, Suite 1700
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Fax: (703) 243-4975
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Moore, David J. *

Canadian Institute of Chartered
Accountants
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Moore, M. Melissa

Executive Director
AACE International
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Internet:

Morrow, John F. *

Director, Mgmt. Accounting
American Institute of Certified Public
Accountants
Harborside Financial Ctr.
201 Plaza Three
Jersey City, NJ 07083
Ph.: (201) 938-3011
Fax: (201) 938-3329
Internet:

Experience & Capabilities

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of \$48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

For STRA I advise government agencies on policy issues including the development of programs to promote pollution prevention in small and medium-sized businesses.

I am also Secretary of American Society of Mechanical Engineers, Committee on Technical Economics. As part of the ASME committee, I work to encourage the cooperation of engineers and economists in determining environmental costs.

The Canadian Institute of Chartered Accountants is undertaking studies in the area of Reporting on Environmental Performance. I am responsible for the administration of such studies.

Coordinating AICPA's management accounting environmental work.

Participant & Contact Information

Experience & Capabilities

Müller, Kaspar *

Ellipson Ltd.
Leonhardsgraben 52
4051 Basle
SWITZERLAND
Ph.: 0041 61 261 93 20
Fax: 0041 61 261 93 13
Internet:

- Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency
- Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94.
- Different projects for clients (eco-management, eco-controlling, eco-reporting and so on).
- Large experience in accounting and reporting, financial markets combined with experience in eco-management.
- Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts.
- Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.).
- I'm in very close contact to Stefan Schallegho who gave me this form.

O'Mahony, Chamain

Director of Technical Services
National Accounting & Finance Council
(NAFC)
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Pojasek, Bob *

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Environmental Programs
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Swirsky, William J.L., FCA *

Vice-Président des affaires
professionnelles
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Accountants (CICA)
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Ph.: (416) 204-3313
Fax: (416) 204-3414
Internet:

Participant & Contact Information Experience & Capabilities

Tillar, Michael *

Executive Director
American Institute of Plant Engineers
8180 Corporate Park Drive
Suite 305
Cincinnati, OH 45242
Ph.: (513) 489-2473
Fax: (513) 247-7422
Internet:

Timmons, Earl L.

Vice President - Finance
E.I. du Pont de Nemours and Company
Inc.
1007 Market St., Rm. D-8000
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Ph.: (302) 774-5470
Fax: (302) 774-7869
Internet:

Tollerton, Harry

Director, International Affairs
American Association of Engineering
Societies
1111 19th Street, N.W.
Suite 608
Washington, DC 20036
Ph.: (202) 296-2237
Fax: (202) 296-1151
Internet:

The AAES Task Force on Sustainable Development is interested in economic tools which will help to integrate environmental conditions into market economics.

Waginger, Herbert

Wirtschaftsförderungsamt
Büro der
Büro der
Büro der
Wiedner Hauptstrasse 63 - Zi 1163
1045 Wien, AUSTRIA
Ph.: 01143(0222)501053067
Fax: 01143(0222)50206241
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Whitely, Stan *

President
Society of Certified Management
Accountants of Canada
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Winicur, Barbara

Director of Education
National Society of Public Accountants
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Fax: (703) 549-2984
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Participant & Contact Information

Yates, John, C.P.L.

ILS Manager, Advanced Programs
Loral Vought Systems Corporation
P.O. Box 650003 MS-EM-94
Dallas, TX 75265-0003
Ph.: (214) 603-7802
Fax: (214) 603-0184
Internet:

Zampino, Peter *

Director of Management Programs
Consortium for Advanced Manufacturing
International
1250 E. Copeland Road
Suite 500
Arlington, TX 76011
Ph.: (817) 860-1654
Fax: (817) 275-6450
Internet:

Experience & Capabilities

I am currently the Logistics Department point of contact for estimating the disposal of hazardous waste costs for weapon systems under development.

DIRECTORY OF EPA'S ACCOUNTING & CAPITAL BUDGETING DESIGN FOR THE ENVIRONMENT NETWORK

INDEX TO ORGANIZATIONS

<u>Organization</u>	<u>Member Name</u>
3M	E. Price, Schoenwetter, Swenson, Zosel
A.T. Kearney Inc.	Hillenbrand
AACE International	English, M. Moore, Selg
ABB Environmental Services, Inc.	Linne, L. Miller
ABT Associates	Wells
Administrative Centre for China's Agenda 21	Shi
Aetna Life & Casualty Co.	Broatch
AHC Group	Piasecki
Alabama Wratt Foundation	Goudreau
Alan Willis & Associates	Willis
Alcan	LaLonde
Alcoa Aluminum Company of America	Dines, Edwards, Martchek, Nichols
Allison Transmission	Peck
American Academy of Environmental Engineers	B. Anderson
American Association of Engineering Societies	Bradley, Tollerton
American Bankers Association	Giesecke
American Cyanamid Company	Reisman
American Express Co.	Perrell, III
American Institute of Certified Public Accountants	Cote, Hudson, Morrow
American Institute of Plant Engineers	Hummer, Jr., Tillar
American Nuclear Insurers	Poirier
American Society for Engineering Education	Speicher
American Society of Mechanical Engineers	Cowan
American Trucking Association	Schaeffer
American University	Estes
Amoco Oil Company	Brockmiller, Cash, Link, Thurber, Tompkins
Applied Earth Sciences, Inc.	M. Smith
Applied Health Physics	Collopy
Aquaterra Environmental Services Corp.	Busfield
Aracruz Celuloss S.A.	Silva
ARCCA, Inc.	Holmberg
ARCO	R. Fisher
Aristech Chemical Corporation	Volkmar
Arizona Public Service Company	Barkley, Bender, Hacker, Maclean, Mallonee
Arkansas Industrial Development Commission	Drinkwater
Arthur Andersen & Company	DeLorey, Hansen, Hargis, Ripepi, J. Stewart, Van Epps, Vera, T. White
Arthur D. Little, Inc.	Ali, Loving, Mahon, Rej, Rhodes, von der Schulenburg
Ashland Oil Inc.	Aulen, Vogt
Ashridge Management Research Group	Peter
AT&T	Soderberg, Wood
ATEC Associates, Inc.	Morton
ATRO Associates	Bisio
Automotive Parts Manufacturers' Association	Cotter
Babcock and Wilcox Idaho, Inc.	Klossner
Baggaley Consulting	Baggaley
Battelle - Pacific Northwest Lab	Snowden-Swan, Warren
Baxter Healthcare	Ciba, Jr.
Bentley College	J. Thomas

Organization**Member Name**

BHP Minerals	R. Nelson
Blasland, Bouck & Lee	Schnitzer
Boeing Company	Berkihiser
Booz Allen & Hamilton, Inc.	Datta
Bottineau Citizens in Action	Fischer
Bristol-Myers Squibb Company	Nagle, Cashman
Bucknell University	Willits
Bureau of National Affairs	J. Johnson, Macko
Business Council for Sustainable Development	Mangan
Butler University	S. Hughes
California Department of Toxic Substances Control	Ingham, Ludwig
California Environmental Protection Agency - DTSC	Bird
California State University	Castro, McNamee
Cambrex	Larcombe
Cameron, Madden, Pearlson, Nublin & Sellars	Gale
Canada - Alberta Environmental Protection	Anielski
Canada - Alberta Research Council	Moran
Canada - Saskatchewan Environment and Resource Management	Baird
Canadian Heritage Parks Canada	Inglis
Canadian Institute of Chartered Accountants (CICA)	D. Moore, Swirsky
Canadian Ministry of Environment and Energy	Victor
Carnegie Mellon University	Chandra, Collins, Conway-Schempf, Davidson, Henrickson, Lave, Luthy, McMichael, Tarr
Cascadia Revolving Fund	Shapiro
Cass & Associates	Cass
CATTAN Services Group	Giuntini
Center for Environmental Communication	Chess
Center for Neighborhood Technologies	S. Bernstein
Center for Research and Communication	Antonio, Jr.
Center for the Urban Environment	Garnett
CH2M Hill	Hausknecht, Kolluru, Koshkashian, Roberts
Chemical and Engineering News	Kirschner
Chemical Bank	Butterfield
Chemical Manufacturers Association	Kellogg, Mason
Chevron Canada Limited	Stephen
Chevron Chemical Company	E. Wilson
Chevron Research & Tech. Co.	Peargin
Ciba-Geigy Corporation	Barth, DeMarchis, Muhlebach
City of San Jose	Niver
Clemson University	Henry
Clorox Company	Vetrano
Coca-Cola Company	Chatel
Columbia Business School	Ilaria
Columbia Gas System Service Corporation	Welch, Jr.
Command Evaluation and Review	Roydes
Concord Energy Incorporated	Henn
Conoco Inc.	Thoen
CONSAD Research Corporation	Steger
Consortium for Advanced Manufacturing International	Zampino
Coopers & Lybrand	Abrahams, Boczek, Russell, Savitz
Cornell University	Schuler
Crown City Plating Company	Donovan III
CTI Environmental	D. Edward
Cutter Information Corporation	Victory
Dames & Moore	Farrow
Davao Union Cement Corporation	Esclanda

Organization**Member Name**

Decision Focus Incorporated	Fiksel
Defense Contract Audit Agency	Newton, Thibault
Delaware Department of Natural Resources and Environmental Control	Farrell
Deloitte & Touche	M. Anderson, Boden, Brayton, Curtiss, Jennings, McDougall, Zuber
dk-TEKNIK	Drabaek
Dow Chemical U.S.A.	Farfone, Lindsly, Maddox
Duke Power Company	C. Brown, Stimart
Duxbury Business School	Gates
E.I. du Pont de Nemours	Marvel, Robertaccio, Sciance, Timmons, Vrana, Wilkens, Woods
Eastman Kodak Company	Bell, Poduska
Eaton Corporation	R. Leach
Ecolink	Green
Economist, The	Cairncross, Graham, Kasset
EG&G Idaho, Inc.	Wasson, II
Ellipson Ltd.	Müller
Energetics, Inc.	Eisenhauer
Engineered Fire Systems, Inc.	G. Nelson
Engineering and Public Policy	Nair
ENSR Consulting and Engineering	Fillo
EnviroLine	Ross
Environgen, Inc.	Bordacs-Irwin
Environment Canada	S. Holmes, McCauley, Seto, Kimett
Environment Management Services	Ganzi
Environment Today	P. Harris
Environmental Consulting, Inc.	Rubel
Environmental Intelligence	Reimers
Environmental Management Services	Purcell
Environmental Policy Center	Davis, Olha
Environmental Quality Systems	Putnam
Environmental Resources Management, Inc.	Steinmiller
Environmental Risk and Cost Control, Inc.	Tusa
Environmental Science and Engineering Inc.	Krefting
Erasmus University Rotterdam	van Veldhuizen
ERM Inc.	Constable, Drobny, Freitas, Burns, P. Thomas
Ernst & Young	Strauss, Wilson
Exxon	Ball, Sweed
Federal Accounting Standards Advisory Board	Comes
Federal Bronze Products Inc.	Gorman
Financial Accounting Standards Board	J. Adams
Financial Executives Institute	Barrentine, Kates
First Environment	Delaney
Florida Department of Environmental Protection	Campbell
FMC Corporation	Boykin
Foresight, Inc.	N. Fisher
Foster Wheeler Enviro Services	A. Adams
Galileo Electro-Optics	Towns
Gauntlett Group	Gauntlett
GDE Systems, Inc.	Anamosa
GEI Consultants, Inc.	Pojasek
General Electric	Ameen, Paige, Blanckaert, Castella, Leonard, Jr.
General Motors Corporation	Whinihan, T. Williams
George Beetle Co.	Beetle
George Mason University	V. Brown
Georgia Hazardous Waste Management Authority	Andrews
Georgia Pollution Prevention Assistance Division	Barcasken
Georgia Power Company	Pucciano

Organization**Member Name**

GeoSoft: The Company	Kreek
Gil Friend & Associates	Friend
Global Environment & Technology Foundation	Robertson
Global Environmental Management Initiative (GEMI)	Mastrandonas
Good Shepherd Group	Forstchen
Great Lakes Manufacturing Technology Center	Boyd
Green Business Letter	Makower
Green Market Alert	Frankel
GreenTech Consulting	Perkins
Grupo Analisis Energetico	Barbieri
GZA GeoEnvironmental, Inc.	M. Kennedy
Hankuk Aviation University	Cha
Harcourt Brace Professional Publications	Amidei
Hazardous Waste Center	Miller
HMT Technology	T. Hughes
Hoechst Celanese Corporation	Quick
Hyde Tools	DeVries
IBM Corporation	Cobb, Jr., D. Horn
ICF Incorporated	Bailey, K. Bowers
Illinois Department of Energy and Natural Resources	D. Thomas
Illinois State University	Bierma
Industrial Economics	Cummings-Saxton
INFORM	Dorfman
Inland Technology Inc.	Lucas
Inside US Trade	J. Bernstein
Institut fur Betriebswirtschaft IBW	Schaltegger
Institute for Defense Analyses IDA	Jordan, R. Rubin
Institute for Economic Analysis	Duchin
Institute of Advanced Manufacturing Sciences	Melvin
Institute of Environmental Sciences IES	Ehmann
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Lubrizol Corporation	Bateman
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Massachusetts Department of Environmental Protection	Torborg
Massachusetts Institute of Technology	Becker, Ehrenfeld
Massachusetts Toxics Use Reduction Institute	DeMurs

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Nepal Ministry of Industry	Dev Bhattarai
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World Business Academy	Mang
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